

**INDIANA HANDBOOK OF
TAXES, REVENUES,
AND
APPROPRIATIONS**



Indiana Legislative Services Agency
Office of Fiscal and Management Analysis

Fiscal Year 2005

INDIANA HANDBOOK OF TAXES, REVENUES, AND APPROPRIATIONS

Indiana Legislative Services Agency

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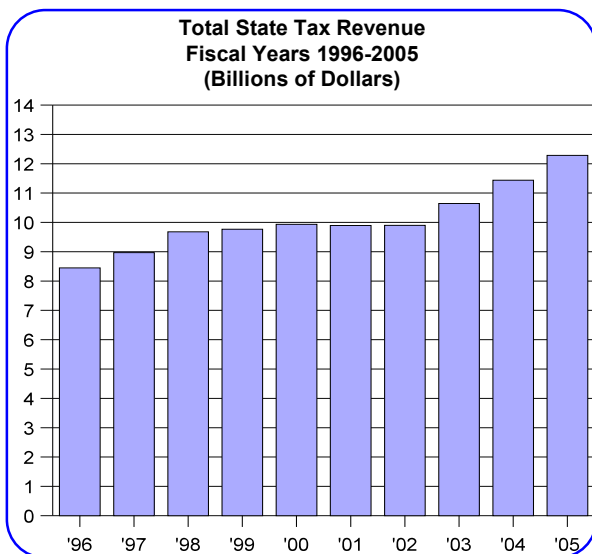
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REVENUE SUMMARY



**FY 2005 SUMMARY OF STATE TAXES
(Millions)**

| | Total |
|-----------------------------|-------------------|
| Sales Taxes | 5,001.1 |
| Individual Income Taxes | 4,213.2 |
| Motor Fuel Taxes | 871.5 |
| Riverboat Taxes* | 608.8 |
| Corporate Income Taxes | 608.4 |
| Cigarette Taxes | 343.1 |
| Insurance Taxes | 186.5 |
| Utility Receipts Taxes | 170.8 |
| Inheritance Taxes* | 151.4 |
| Financial Institutions* | 45.6 |
| Alcoholic Beverage Taxes | 38.7 |
| Other Taxes | 22.6 |
| Property Taxes | 8.9 |
| Parimutuel Taxes | 5.2 |
| Railroad Car Property Taxes | 3.3 |
| Hazardous Waste Disposal* | 1.6 |
| Charity Gaming | 1.2 |
| TOTAL | \$12,281.9 |

*State share of revenue.

SUMMARY OF FEDERAL AID

(Millions)

| | |
|--------------------------|------------------|
| Public Welfare | \$4,304.6 |
| Education | 742.4 |
| Highways/Transportation | 654.9 |
| Other Health | 201.6 |
| Public Safety/Regulation | 133.5 |
| Trust Funds | 110.3 |
| General Government | 75.0 |
| Natural Resources | 29.7 |
| Mental Health | 22.8 |
| Higher Education | 12.0 |
| Corrections | 3.0 |
| Miscellaneous | 4.7 |
| TOTAL | \$6,294.5 |

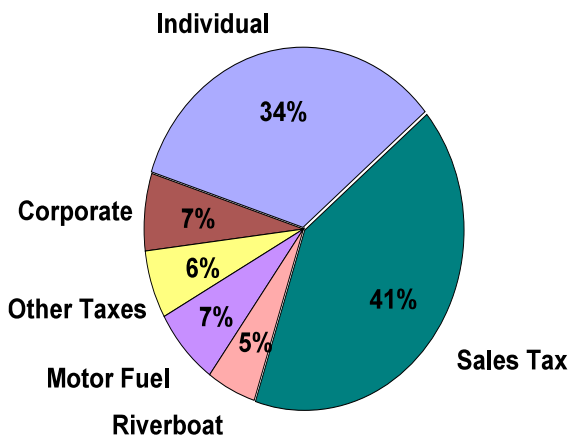
**SUMMARY OF PERMITS, LICENSES,
SALES, AND MISCELLANEOUS**

(Millions)

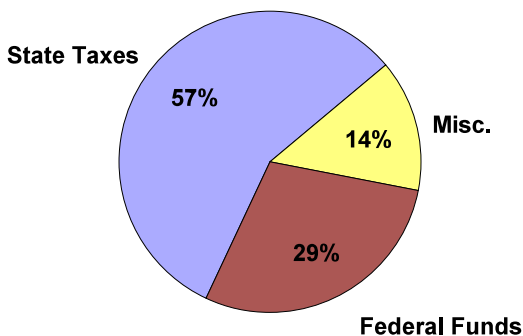
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|--|------------------|
| Vehicle Licenses/Non-Bus. Licenses | \$ 710.3 |
| Unemployment Comp Trust Fund | 566.3 |
| Other Fees | 510.3 |
| Miscellaneous Receipts & Donations | 252.2 |
| Fines and Penalties | 233.8 |
| Lottery | 129.7 |
| Sales NOC | 113.7 |
| County Welfare Tax | 99.9 |
| Interest and Dividends | 59.7 |
| Individual Support | 46.4 |
| Products & Manufactured Articles | 45.1 |
| Business & Personal Licenses | 36.9 |
| Permits, Places & Things | 35.5 |
| Other Services Charges | 17.9 |
| Examination and Registration Fees | 9.1 |
| Sale of Personal Property | 4.3 |
| Rental of Properties | 2.7 |
| Sale of Public Properties | 0.8 |
| TOTAL PERMITS, LICENSES, SALES, MISC. | \$2,874.6 |

TOTAL REVENUE FY 2005**\$21,451.0**

State Tax Mix FY 2005



State Revenue Mix FY 2005



DEFINITION OF TAX TERMS

Adjusted Gross Income: For individuals, see IC 6-3-1-3.5(a), which modifies "adjusted gross income" (as defined by Sec. 62 of the Internal Revenue Code) by: (1) subtracting amounts exempt because of federal constitutional or statutory law, certain personal exemptions, certain amounts taxed by political subdivisions of other states, certain retirement benefits, and certain amounts previously subject to tax, and; (2) adding the ordinary income portion of certain lump sum distributions and certain other income previously deducted from federal taxable income.

For corporations, see IC 6-3-1-3.5(b), which adjusts "taxable income" (as defined in Sec. 63 of the Internal Revenue Code) by: (1) subtracting amounts exempt because of federal constitutional or statutory law, and certain amounts of foreign source dividends and foreign taxes, and; (2) amounts of charitable contributions deducted in determining federal taxable income.

For trusts and estates, see IC 6-3-1-3.5(e), which reduces "taxable income" (as defined in Sec. 641(b) of the Internal Revenue Code) by the amount exempt because of federal constitutional or statutory law.

Credit: An amount of money subtracted from the amount of tax imposed, producing a lower net tax liability.

Deduction: An amount of money subtracted from the tax base, producing a lower net tax base.

Exemption: Removal of certain persons, transactions, or properties from the burden of a particular tax that would otherwise be imposed. As a general rule, taxpayers have the burden of proving entitlement to exemptions.

General Fund: A fund used to account for all transactions of a governmental unit not accounted for in another fund. It is used to account for the ordinary operations of government financed from taxes and other general revenues.

Gross Income: Total receipts that a taxpayer received as compensation for services, including wages, bonuses, salaries, fees, and commissions, without deductions of any kind.

Refundable Credit: A credit that will generate a refund to the taxpayer if the amount of the credit is larger than the amount of the tax against which it is applied.

Three-Factor Formula: The formula used by a company that conducts business in other states to determine Indiana corporate adjusted gross and supplemental net income tax liability. The Indiana tax base for tax years beginning prior to January 1, 1993, is determined by multiplying total income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator is 3. The factors are the percentage of Indiana property divided by total property, Indiana payroll divided by total payroll, and Indiana sales divided by total sales. For tax years that begin within 1993, the sales factor is multiplied by 1.33 and the denominator is 3.33. For tax years that begin within 1994, the sales factor is multiplied by 1.67 and the denominator is 3.67. For tax years that begin on or after January 1, 1995, the sales factor is multiplied by 2 and the denominator is 4.

STATE TAXES

ACCT. NO. 1000-100900; 3800-100900;
3070-109000; 3230-141200;
6590-107900; 2440-176000

| | |
|-------------------------|--|
| Beer | beer wholesalers, unless Indiana brewers |
| Flavored malt beverages | beer or wine wholesalers, unless Indiana brewers |
| Hard cider | vintners, farm wineries, wine wholesalers, dining car permittees, or boat wine permittees |
| Liquor | liquor wholesalers |
| Wine | liquor wholesalers or wineries |
| Mixed beverages | liquor wholesalers |
| Malt | manufacturers, wholesalers, or dealers |

| | |
|---|---------|
| Beer, flavored malt beverage, hard cider | \$0.115 |
| Liquor, wine--21% or more alcohol | 2.68 |
| Wine-less than 21% alcohol | 0.47 |
| Mixed bevgs--5% or less alcohol | 0.47 |
| Malt | 0.05 |

| <u>Year</u> | <u>Beer</u> | <u>Liquor</u> | <u>Wine</u> |
|-------------|-------------|---------------|-------------|
| FY 2001 | 123,703,301 | 7,257,499 | 7,661,709 |
| FY 2002 | 126,296,516 | 7,277,369 | 7,462,912 |
| FY 2003 | 125,756,842 | 7,474,676 | 7,806,244 |
| FY 2004 | 124,706,729 | 7,664,222 | 8,271,198 |
| FY 2005 | 124,338,480 | 8,356,915 | 8,711,437 |

EXEMPTIONS: Sales for delivery out of state, for religious uses, as industrial alcohol and denatured alcohol, for use by physicians and pharmacists, and for nonalcoholic uses, plus the manufacture by an individual of wine or beer for use in the home.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE: Revenue generated by the various portions of the tax rates are outlined in the following table.

| Fund | Beverage | Tax/ Gallon | Total Revenue/Fund |
|--------------------------------------|-----------------|------------------------|-------------------------------|
| General | Beer | \$0.04 | |
| | Liquor | 1.00 | |
| | Wine | 0.20 | |
| | Malt | 0.05 | |
| | Cider | 0.115 | \$14,309,789 |
| Dedicated PWCF* | Beer | 0.0475 | |
| | Liquor | 1.17 | |
| | Wine | 0.16 | \$16,180,528 |
| Enforcement and Administration | Beer | 0.0075 | |
| | Liquor | 0.11 | |
| | Wine | 0.04 | \$2,106,493 |
| Pension Relief Fund | Beer | | |
| | Liquor | 0.34 | |
| | Wine | | \$2,620,674 |
| Addiction Services Fund | Beer | 0.02 | |
| | Liquor | 0.06 | |
| | Wine | 0.02 | \$3,064,171 |
| Wine Grape Market Dev. | Beer | | |
| | Liquor | | |
| | Wine | 0.05 | \$437,707 |
| TOTAL TAXES | | | \$38,719,362 |

*Post War Construction Fund -- used for the construction of penal, benevolent, charitable, and educational institutions.

DISTRIBUTION: Fifty percent of the revenue that is distributed to the General Fund is set aside for General Fund purposes, and 50% is allocated to cities and towns according to a formula based on population.

CHARITY GAMING EXCISE TAX

IC 4-32-15

ACCT. NO. 2650-110000-40990

TAXPAYER: Licensed distributors or manufacturers of pull tabs, punchboards, and tip boards.

TAX BASE: Sale of pull tabs, punchboards, and tip boards to qualified organizations licensed for charity gaming.

RATE: 10% of the price paid by a qualified organization for pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of State Revenue

| | | |
|-----------------|---------|-------------|
| REVENUE: | FY 2001 | \$1,341,199 |
| | FY 2002 | \$1,327,440 |
| | FY 2003 | \$1,307,499 |
| | FY 2004 | \$1,231,525 |
| | FY 2005 | \$1,239,618 |

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the fund after the costs of administration are subtracted is distributed quarterly to the Build Indiana Fund.

CIGARETTE AND TOBACCO PRODUCTS TAX

IC 6-7

ACCT. NO. 1000-100940; 3160-109400
3280-109000; 6590-107900

TAXPAYER: Distributors purchase tax stamps.

TAX BASE: Cartons or packs of cigarettes and cigarette papers, wrappers, and tubes. Cigarettes are taxed at 55.5 cents per pack of 20 cigarettes and 69.375 cents per pack of 25 cigarettes. Other tobacco products such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 18% of wholesale cost. Other minor taxes are imposed on cigarette papers and tubes.

PROCEDURE: Distributors must purchase stamps within 6 days after they accept delivery of the cigarettes. The Department of State Revenue approves at least one financial institution in each county to recharge the metered stamping machines.

EXEMPTIONS AND DISCOUNTS: Interstate shipments and sales to the U.S. government. Distributors are given a 1.2% discount as compensation for collecting the tax.

FEES: Distributors must pay an annual registration fee of \$500.

ADMINISTRATION: Special Tax Division, Department of State Revenue

| | | |
|-----------|---------|---------------|
| REVENUE:* | FY 2001 | \$120,827,423 |
| | FY 2002 | \$123,214,753 |
| | FY 2003 | \$352,375,144 |
| | FY 2004 | \$338,715,656 |
| | FY 2005 | \$343,077,948 |

*Prior to July 1, 2002, the cigarette tax was 15.5 cents per pack. The tax on other tobacco products was 15% of the wholesale price. (Rates were increased by P.L. 192-2002 (ss).)

DISTRIBUTION:*

- Cigarette Tax Fund - 6.6%
- Mental Health Centers Fund - 0.94%
- State General Fund - 83.97%
- Pension Relief Fund - 8.49%

*P.L. 192-2002 (ss) changed the distribution of Cigarette and Other Tobacco Products Tax revenue effective August 1, 2002.

Of the amount distributed to the Cigarette Tax fund, 1/3 goes to the Department of Natural Resources, and 2/3 goes to cities and towns based on population.

Distribution by Fund:

| Fund | FY 2001 | FY 2002 | FY 2003 | FY 2004 | FY 2005 |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| Cig. Tax Fund | \$27,508,437 | \$27,691,237 | \$27,089,532 | \$22,613,957 | \$22,709,425 |
| Mental Health Ctrs Fund | 3,929,774 | 4,555,329 | 3,860,367 | 3,220,776 | 3,234,373 |
| Gen. Fund | 54,021,221 | 55,031,460 | 286,581,497 | 283,791,151 | 287,921,571 |
| Pen. Relief Fund | 35,367,991 | 35,936,727 | 34,843,748 | 29,089,772 | 29,212,579 |
| Total | \$120,827,423 | \$123,214,753 | \$352,375,144 | \$338,715,656 | \$343,077,948 |

CONTROLLED SUBSTANCE EXCISE TAX

IC 6-7-3

ACCT. NO. 2770-110000

TAXPAYER: Those that deliver, possess, or manufacture controlled substances in violation of state or federal law.

TAX BASE: Weight of controlled substance. Each gram of schedule I, II, III controlled substance is taxed at \$40. Each gram of schedule IV controlled substance is taxed at \$20. Each gram of schedule V controlled substance is taxed at \$10.

PROCEDURE: The tax is due at the time a person receives delivery of, takes possession of, or manufactures a controlled substance in violation of state or federal law. The department shall issue evidence of payment at the time of payment. It must include the following statement: "This evidence of payment does not legalize the delivery, sale, possession, or manufacture of a controlled substance. The unauthorized delivery, sale, possession, or manufacture of a controlled substance is a crime."

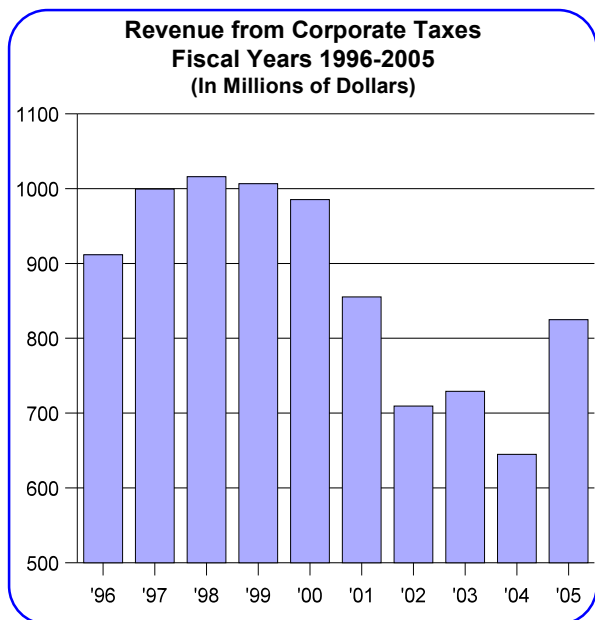
ADMINISTRATION: Criminal Investigation Division, Department of State Revenue

DISTRIBUTION: Controlled Substance Tax Fund. Once the final assessment is verified and the taxpayer has exhausted all administrative remedies, the amounts collected are deposited in the Controlled Substance Tax Fund.

| | |
|---------|-----------|
| FY 2001 | \$250,812 |
| FY 2002 | \$282,527 |
| FY 2003 | \$181,232 |
| FY 2004 | \$188,044 |
| FY 2005 | \$107,723 |

The department may award up to 10% of an assessment to any person who provides information leading to the collection of tax. When a law enforcement agency provides information leading to the collection of tax, the department shall award 30% of the amount collected to the law enforcement agency. Ten percent of the amount deposited in the fund each month shall be awarded to the Law Enforcement Training Board. The department may use 20% of the amount deposited in the fund during a fiscal year to pay costs of administration.

CORPORATE TAXES



NOTE: Includes revenue collections from Corporate Gross and Adjusted Gross Income, Supplemental Net Income, Financial Institutions, and Utility Receipts Taxes. Totals do not include Insurance Premium Taxes.

CORPORATE GROSS INCOME TAX

IC 6-2.1-1 to 6-2.1-8

TAXPAYER: Transactions of all corporations doing business in Indiana.

REPEALED: January 1, 2003.

TAX BASE: Domestic and foreign corporations' total gross receipts from Indiana business. No deductions are allowed for costs, losses, or expenses. Certain exceptions are allowed for the gross receipts of insurance companies, wholesale grain and soybean dealers, wholesale grocers, water softening companies, livestock dealers, livestock slaughterers, and drug wholesalers.

DEDUCTIONS AND EXEMPTIONS:

- The first \$1,000 of taxable income.
- Payments for the return of containers.
- Public transportation fares.
- Cash discounts.
- Receipts for electrical power paid from REMC's to power-producing subsidiaries.
- Receipts of principal through loans, repayments of loans, gifts, withdrawals of deposits, bequests.
- The value of property in like-kind exchanges.
- Receipts of stocks, bonds, and securities in corporate reorganizations.
- Amounts received by a joint agency established under IC 8-1-2.2 that constitute payment by a municipality that is a member of the joint agency for electrical energy that will be sold by the municipality to retail customers.
- Income received by a subchapter S corporation or certain other small business corporations is exempt from the gross tax.
- Any part of a real estate broker's commission remitted to another broker within 5 days of sale.
- Amounts received as tax collections.
- Gross receipts of an international banking facility.
- Insurance proceeds for death, health, disability, or replacement of damaged property.
- Amounts received in condemnation proceedings.
- Certain receipts of athletic events.
- Qualified increased enterprise zone gross income.
- Transfers of new untitled cars between dealers who sell the same make of car.
- Receipts from any part of the transportation of goods by truck or rail in interstate commerce.
- Receipts for transporting passengers by bus or rail in interstate commerce.
- Gross income from commercial printing is exempt if product is shipped outside Indiana.
- A depreciation deduction for resource recovery systems used to dispose of solid waste, hazardous waste, or coal conversion systems if the federal government allows a similar deduction.
- Gross income from the sale of lottery tickets and gross receipts from riverboat gaming are exempt.
- Only certain parts of the gross receipts are taxed for insurance companies, wholesale grain and soybean dealers, wholesale grocers, water softening companies, livestock dealers, and livestock slaughterers.

- An insurance company's receipts are not taxable if the company pays the Premium Tax. Businesses subject to the Financial Institutions Tax are exempt.
- Religious, scientific, charitable, not-for-profit organizations, fraternal groups, labor unions, hospitals, fraternities, sororities, student housing cooperatives, and business leagues are exempt unless the income is unrelated to the reason for the organization's tax exempt status.
- Gross income received by conservancy districts, regional water, sewage, or solid waste districts, county or joint solid waste management districts, and a not-for-profit corporation formed solely for the purpose of supplying water and sewage services to the public is also exempt.
- Gross income received from a qualified investment in a safe harbor lease in an electric generating facility.

CREDITS: The same as those listed in the Corporate Adjusted Gross Income Tax section.

TAX RATE: P.L. 192-2002 (ss) repealed this tax effective 1/1/2003. Prior to the repeal, the tax rate to which corporations were subject was dependent upon the type of business. A lower rate of 0.3% was imposed on wholesale and retail sales, display advertising, commercial printing, and dry-cleaning. The higher rate of 1.2% was imposed on rentals, service income, utility services, interest, passive income, and sales other than normal wholesale and retail sales.

PROCEDURE: The Corporate Gross Income Tax is paid in quarterly estimates, with the last quarterly estimate being the annual return. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue

| | | |
|-----------------|----------------|----------------------|
| REVENUE: | FY 2001 | \$99,194,274 |
| | FY 2002 | \$239,809,424 |
| | FY 2003 | \$228,858,688 |

DISTRIBUTION: General Fund

CORPORATE ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 1000-109040-45100

1000-100900-40120

TAXPAYER: All corporations doing business in Indiana.

TAX BASE: Federal taxable income with 8 modifications: (1) subtract any income that the federal law or Constitution prohibits Indiana from taxing; (2) add deductions allowed for charitable contributions under federal law; (3) add deductions allowed under federal law for state income taxes; (4) apportion income to Indiana based on the average percentage of property owned in Indiana, of payroll paid in Indiana, and of sales volume attributable to Indiana; (5) make an adjustment to disallow the federal bonus depreciation; (6) add deduction allowed under Sections 172 and 810 of IRC; (7) add amounts attributable to increased Section 179 property deduction limits; and (8) add deduction allowed for domestic production activities. (See Three- Factor Formula, Definitions of Tax Terms.)

DEDUCTIONS AND EXEMPTIONS: Corporate income from public transportation fares. Income of insurance companies who pay the Insurance Premium Tax is exempt. Foreign income of foreign corporations is not taxable. A percentage of a domestic corporation's foreign source dividends, depending on the company's stock ownership. Net operating loss deduction.

RATE: 8.5%

NOTE: Effective January 2005, a 5% rate applies to the amount of income derived by a corporation from sources inside a military base. This rate applies to the taxable year in which the corporation locates its operations in a qualified area and to the next four succeeding years.

CREDITS:

- **Biodiesel Production:** \$1.00 per gallon of biodiesel and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) produced at an Indiana facility after January 1, 2004. The total per taxpayer may not exceed \$3 M, but may be increased by the Indiana Economic Development Corporation (IEDC) Board to \$5 M. Total biodiesel production and ethanol production tax credits may not exceed \$20 M for all taxpayers and all taxable years.

- **Biodiesel Sales:** \$0.01 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) sold by Indiana retailers after January 1, 2004, but before January 1, 2007. Total credits for all taxpayers and all taxable years may not exceed \$1 M.
- **Buddy System Project:** \$100 credit per computer unit donated.
- **Capital Investment:** 14% of certain qualified investments of at least \$75 M, divided over seven years.
- **Coal Combustion Product:** \$2 per ton of increased acquisitions during the taxable year of coal combustion products obtained and used by a manufacturer. Total credits may not exceed \$2 M in a fiscal year.
- **Community Revitalization Enhancement District, Industrial Recovery, Military Base Recovery:** Percent of qualified investments made in these areas as approved by Enterprise Zone Board or IEDC.
- **Economic Development for a Growing Economy:** Incremental income tax withholdings of new employees as approved by the IEDC Board.
- **Enterprise Zone:** Allowed for increased employment expenditures for zone residents. The credit is the lesser of 10% of the increased wages or \$1,500 times the number of eligible employees.
- **Enterprise Zone and Military Base Investment Cost:** Percent of qualified investment in a business located in a zone or a closed military base as approved by the IEDC.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced after January 1, 2004, at qualified Indiana facilities certified as eligible to receive the credit by the Indiana Recycling and Energy Development Board. The total per taxpayer may not exceed \$3 M, but may be increased by the IEDC Board to \$5 M. Total biodiesel production and ethanol production tax credits may not exceed \$20 M for all taxpayers and all taxable years.
- **Headquarters Relocation:** 50% of the costs incurred by an eligible business to relocate its headquarters to Indiana, effective January 1, 2007.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed \$450,000 annually, except for FY 98 and FY 99 when the cap was \$750,000.
- **Hoosier Business Investment:** Up to 10% of qualified business investment directly related to expanding the workforce in Indiana

not to exceed the taxpayer's state tax liability for tax years 2004 through 2006. Credits approved by the IEDC Board. (Maximum credit was 30% for credits approved on or before May 15, 2005.)

- **Indiana Colleges and Universities:** One-half of the amount of any contributions (up to the lesser of \$1,000 or 10% of the corporate income) to institutions of higher education.
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than \$100 or more than \$50,000.
- **Maternity Home:** Up to \$3,000 per home; may not exceed \$500,000 annually.
- **Neighborhood Assistance:** One-half of amounts used to assist economically disadvantaged areas or to employ, train, or provide technical assistance to individuals who reside in these areas; the maximum is \$25,000. Total tax credits may not exceed \$2.5 M in a fiscal year.
- **Oil Rerefining Facility Tax Credit:** Based on percent of qualified property taxes paid.
- **Prison Investment:** One-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000.
- **Research Expense:** For certain qualified research expenses.
- **Riverboat Building:** 15% of a qualified investment to build or refurbish a riverboat as approved by the IEDC; total amount of credits may not exceed \$1 M.
- **Solar or Wind-Powered Energy Systems:** 25% of the cost of materials and installation up to a maximum of \$2,500, depending on the type and capabilities of the system if placed in service before January 1, 1988.
- **Teacher Summer Employment:** 50% of compensation paid but may not exceed \$2,500 per eligible teacher; maximum statewide credits may not exceed \$500,000.
- **21st Century Scholars Program:** One-half the amount of contributions, not to exceed the lesser of the corporation's Adjusted Gross Income Tax liability or \$1,000.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment between 2004 and 2008. Total new credits awarded may not exceed \$12.5 M annually (\$10 M in 2004).
- **Voluntary Remediation:** Up to the lesser of \$100,000 or 10% of qualified investment cost of environmental remediation incurred before January 1, 2006. Total tax credits may not exceed \$1 M in a fiscal year.

EXEMPT ORGANIZATIONS: Businesses subject to the Financial Institutions Tax, international banking facilities, subchapter S corporations, and federally tax-exempt not-for-profit organizations do not pay the Corporate Adjusted Gross Income Tax.

PROCEDURE: Quarterly payments of 20% of the corporation's estimated annual liability are required when the estimated Adjusted Gross Income Tax liability exceeds \$1,000. Quarterly payments are due on the 20th day of April, June, September, and December with the last quarterly estimate being due on April 15th for a calendar year taxpayer or by the 15th day of the 4th month after the close of the corporation's tax year. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Division, Department of State Revenue

| | | |
|-----------------|----------------|----------------------|
| REVENUE: | FY 2001 | \$184,616,290 |
| | FY 2002 | \$105,913,255 |
| | FY 2003 | \$137,096,150 |
| | FY 2004 | \$443,078,035 |
| | FY 2005 | \$608,369,957 |

DISTRIBUTION: Revenues from the 1987 tax increase plus \$10,000,000 are paid into a General Fund account. The remainder is paid into the Property Tax Replacement Fund.

*P.L. 192-2002 (ss) increased the tax rate to 8.5% effective 1/1/2003. The tax rate prior to 1/2003 was 3.4%. Corporate Gross and SNIT taxes were also repealed in this Act.

CORPORATE SUPPLEMENTAL NET INCOME TAX

IC 6-3-8

TAXPAYER: All corporations with Indiana adjusted gross income are subject to this tax, except corporations subject to the Financial Institutions Tax, and subchapter S corporations.

REPEALED: January 1, 2003

TAX BASE: Except for domestic insurance companies, the base is the Indiana adjusted gross income less the greater of the amounts paid in Adjusted Gross Income Tax, the Gross Income Tax, or the Premium Tax.

For domestic insurance companies, the base is the federal taxable income with two adjustments. First, this amount is multiplied by the ratio of the premium receipts from policies insuring persons or property in Indiana to the total premium receipts of the company. Second, the greater of the company's Gross Income Tax payment or the Gross Premiums Tax payment is then subtracted.

DEDUCTIONS AND EXEMPTIONS: None.

RATE: *P.L. 192-2002 (ss) repealed this tax effective 1/1/2003. The tax rate prior to 1/2003 was 4.5%.

CREDITS: The same as those listed in the Corporate Adjusted Gross Income Tax section.

PROCEDURE: The corporate Supplemental Net Income Tax is paid in quarterly estimates, with the last quarterly estimate being the annual return. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Income Tax Section, Compliance Division, Department of State Revenue

| | | |
|-----------------|---------|---------------|
| REVENUE: | FY 2001 | \$558,735,749 |
| | FY 2002 | \$342,154,915 |
| | FY 2003 | \$206,765,426 |

DISTRIBUTION: General Fund.

FINANCIAL INSTITUTIONS TAX

IC 6-5.5

ACCT. NO. 1000-100900-40110

6000-132300

TAXPAYER: Any business which is primarily engaged in the business of extending credit, engaged in leasing that is the economic equivalent of extending credit, or credit card operations. Insurance companies, international banking facilities, federally chartered credit unions, and S corporations are exempt.

TAX BASE: The tax base for financial institutions (except credit unions) is apportioned adjusted gross income with the following adjustments:

Deductions from income include:

- (1) Income derived from sources outside the U.S.
- (2) Debt or portion of debt that becomes worthless (in lieu of the federal bad debt deduction).
- (3) Bad debt reserves included in federal income because of accounting method changes.
- (4) Adjustment in the amount necessary to disallow the federal bonus depreciation.
- (5) Amounts attributable to increased Section 179 property deduction limits.

Additions to income include:

- (1) The federal bad debt deduction.
- (2) The federal charitable contribution deduction.
- (3) The deduction for taxes based on or measured by income and levied by a state.
- (4) Federal interest exemption for state and local bonds minus associated expenses disallowed under the IRC.
- (5) The deduction allowed for net operating losses or net capital losses.
- (6) Adjustments in the amount necessary to disallow the federal bonus depreciation.
- (7) Amounts attributable to increased Section 179 property deduction limits.
- (8) Deduction allowed for domestic production activities.

Credit union adjusted gross income for a taxable year is total transfers to undivided earnings minus dividends for the taxable year after statutory reserves are set aside. The tax base is determined by taking the taxpayer's

- (1) Indiana adjusted gross income or apportioned income; minus
- (2) the taxpayer's deductible Indiana net operating losses as determined under this section; minus
- (3) the taxpayer's apportioned net capital losses in an amount not to exceed the apportioned net capital gains for the taxable year.

RATE: 8.5%

CREDITS:

Capital Investment
 Community Revitalization Enhancement District
 EDGE
 Enterprise Zone Employer Expense
 Enterprise Zone Loan Interest
 Individual Development Accounts
 Industrial Recovery
 Military Base Recovery
 Neighborhood Assistance
 Rerefined Lubrication Oil Facility
 Riverboat Building
 Teacher Summer Employment
 Voluntary Remediation

PROCEDURE: The corporate income tax laws governing filing returns, making quarterly estimated payments, and other administrative aspects apply to the Financial Institutions Tax.

ADMINISTRATION: Department of State Revenue

| | |
|------------------|---------------|
| REVENUE: FY 2001 | \$55,594,305 |
| FY 2002 | \$63,651,720 |
| FY 2003** | \$123,444,356 |
| FY 2004 | \$79,608,594 |
| FY 2005 | \$91,977,740 |

**Reflects change in payment schedule provided in P.L. 129-2001.

DISTRIBUTION: (1) Local units of government are guaranteed revenues equal to

- (a) the amount received by the taxing unit under the former Financial Institution Taxes in 1989; minus
 - (b) the amount to be received by the taxing unit in the year of the distribution from property taxes attributable to personal property of banks.
- (2) The remaining revenue collected is deposited in the General

Fund.

The distribution for local units of government and the state General Fund may not equal the total revenue collected during the fiscal year due to accounting procedures.

| | <u>Local Units of Govt.</u> | <u>General Fund</u> |
|---------|-----------------------------|---------------------|
| FY 2001 | \$42,821,642 | \$12,772,623 |
| FY 2002 | \$42,117,188 | \$21,534,532 |
| FY 2003 | \$42,907,846 | \$80,536,510 |
| FY 2004 | \$45,301,106 | \$34,307,488 |
| FY 2005 | \$46,360,540 | \$45,617,200 |

INSURANCE TAXES

Premium Tax, IC 27-1-18-2 ACCT. NO. 1000-102100-40260
 Fire Insurance Tax, IC 22-12-6-5 3080-130500-40260

TAXPAYER:

Premium Tax: Insurance companies not organized under the laws of Indiana but doing business here and domestic insurance companies.

Fire Insurance Tax: All insurance companies, domestic and foreign, selling fire insurance in Indiana.

TAX BASE:

Premium Tax: Gross premiums received on policies covering risks in the state, or for marine and transportation companies, gross premiums received on policies written or renewed in the past year minus deductions for reinsurance, premiums, dividends paid to resident insureds, and premiums returned.

Fire Insurance Tax: Gross premiums written on fire risks in Indiana minus reinsurance premiums and premiums returned.

RATE:

Premium Tax: P.L. 144-2000 began the incremental reduction of the Premium Tax from its former level of 2% to 1.3% in 2005. The reduction schedule is as follows:

- 1.9% - 2001
- 1.8% - 2002
- 1.7% - 2003
- 1.5% - 2004
- 1.3% - 2005 and after

Fire Insurance Tax: 0.5% of net premiums.

CREDITS:

- Capital Investment
- Community Revitalization Enhancement District
- EDGE
- Enterprise Zone Loan Interest
- Indiana Comprehensive Health Insurance Association
- Industrial Recovery
- Military Base Recovery
- Rerefined Lubrication Oil Facility
- Riverboat Building
- Voluntary Remediation

PROCEDURE:

Premium Tax: Quarterly estimated returns filed with the Department of Insurance.

Fire Insurance Tax: Paid to the Department on or before March 2.

ADMINISTRATION: Financial Records, Dept. of Insurance

REVENUE:

| Fiscal Year | Premium Tax | Fire Insurance Tax |
|----------------|----------------|-----------------------|
| 2001 | \$145,754,785 | \$2,140,084 |
| 2002 | \$176,154,437 | \$2,414,700 |
| 2003 | \$174,494,076 | \$2,798,045 |
| 2004 | \$175,095,400 | \$3,207,692 |
| 2005 | \$183,064,657 | \$3,460,318 |

DISTRIBUTION:

Premium Tax: State General Fund.

Fire Insurance Tax: Fire & Building Services Fund.

UTILITY RECEIPTS TAX

IC 6-2.3

ACCT. NO. 1000-100900-40940

TAXPAYER: Transactions of all entities providing the retail sale of utility services in Indiana.

TAX BASE: Domestic and foreign corporations' total gross receipts from all utility services consumed within Indiana regardless of the point of generation or transmission across state

lines. Utility service means the furnishing of any of the following: electrical energy; natural gas used for heat, light, cooling, or power; water; steam; sewage; or telecommunication services.

Taxable receipts include the following: the retail sale of utility services for consumption; judgments or settlements as compensation for lost retail sales; sales to a reseller if the utility is used in hotels, mobile home parks, or marinas; sales of water or gas to another for rebottling; installation, maintenance, repair, equipment, or leasing services provided to a commercial or domestic consumer that are directly related to the delivery of utility services; and all other receipts not segregated between retail and non-retail transactions.

DEDUCTIONS AND EXEMPTIONS:

- The first \$1,000 of taxable income.
- Bad debt, if gross receipts are reported on an accrual basis.
- A depreciation deduction for resource recovery systems used to dispose of solid or hazardous waste if the federal government allows a similar deduction.
- Payments for the return of containers.
- Receipts exempt under the Mobile Telecommunications Sourcing Act.

EXEMPT ORGANIZATIONS: Conservancy districts; regional water, sewage, or solid waste districts; nonprofit corporations formed solely for the purpose of supplying water and/or sewer services to the public; county or joint solid waste management districts; county onsite waste management districts.

TAX RATE: 1.4%

PROCEDURE: The Utility Receipts Tax is paid in quarterly estimates due on the 20th day of April, June, September, and December with the last quarterly estimate being the annual return due on April 15th for a calendar year taxpayer. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

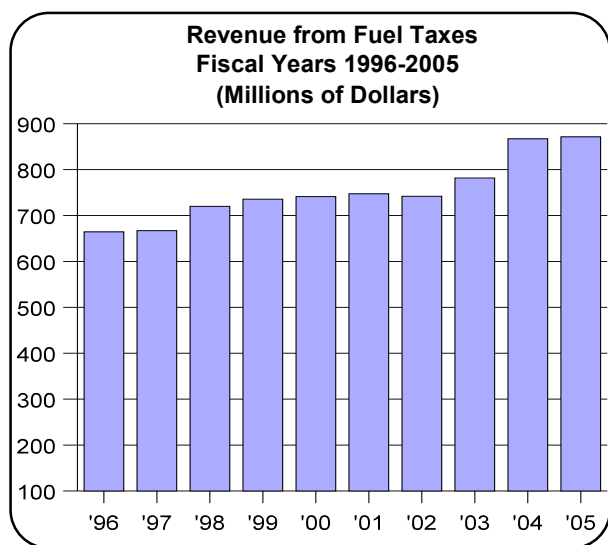
ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue

| | | |
|----------|----------|---------------|
| REVENUE: | FY 2003* | \$75,907,721 |
| | FY 2004 | \$167,401,147 |
| | FY 2005 | \$170,814,580 |

DISTRIBUTION: General Fund

*Tax effective January 1, 2003. FY 2003 revenue collections reflect first two quarterly payments for tax year 2003.

FUEL TAXES



FUEL TAXES

Gasoline Tax, IC 6-6-1.1

Special Fuel Tax, IC 6-6-2.5

Motor Carrier Fuel Tax, IC 6-6-4.1

Inventory Tax, IC 6-6-1.1-209

Motor Carrier Surcharge Tax, IC 6-6-4.1-4.5

Alternative Fuel Decals, IC 6-6-2.1

Marine Fuel Tax, IC 6-6-1.1

HISTORY OF FUEL TAX RATES:

Gasoline Tax (IC 6-6-1.1)

1943 - \$0.04 per gal.

1957 - \$0.06 per gal.

1969 - \$0.08 per gal.

1980 - Average price times 8% (max. rate \$0.12 per gal.)

1981 - Average price times 8% (max. rate \$0.14 per gal.)

1982 - 10% of average price up to \$1.00 plus 8% of price above \$1.00 with a max. rate of \$0.14 per gal.

(Rate equaled \$0.111 per gallon for these years)

1985 - \$0.14 per gal.

1988 - \$0.15 per gal.

2002 - \$0.18 per gal., effective January 1, 2003

Special Fuel Tax (IC 6-6-2.5)

1943 - \$0.04 per gal.

1957 - \$0.06 per gal.

1969 - \$0.08 per gal.

1980 - taxed same as Gasoline Tax

1985 - \$0.15 per gal.

1988 - \$0.16 per gal.

Motor Carrier Fuel Use Tax (IC 6-6-4.1)

1982 - taxed same as Gasoline Tax

1985 - taxed same as Special Fuel Tax

Motor Carrier Surcharge Tax (IC 6-6-4.1-4.5)

1985 - \$0.08 per gal.

1988 - \$0.11 per gal.

REVENUE:

**Total Gasoline and
Fuel Use Tax Revenues**

| | |
|---------|---------------|
| FY 2001 | \$747,483,508 |
| FY 2002 | \$742,118,772 |
| FY 2003 | \$781,915,509 |
| FY 2004 | \$867,125,118 |
| FY 2005 | \$871,492,948 |

DISTRIBUTION:

| Funds Receiving Revenue | Percent of Total Revenue |
|---|-------------------------------------|
| Motor Vehicle Highway Account | 58.307% |
| State Highway Fund | 19.329% |
| Local Distributions | 8.256% |
| Special Distribution Account | 5.737% |
| State Highway Road Construction and Improvement Fund (Bonding) | 7.409% |
| Motor Carrier Regulation Fund | 0.956% |
| Fish and Wildlife Fund | 0.005% |
| | <u>100.000%</u> |

GASOLINE TAX

IC 6-6-1.1 ACCT. NO. 3940-110000-40400; 3010-109400-40400
6250-109400-40400; 6250-109400-40440
4580-100100-40400; 3010-109400-40420
3940-130000-40400; 4000-108000-45190

TAXPAYER: Licensed gasoline distributors who are the first to receive the gasoline in the state. The tax is added to the selling price.

TAX BASE: All invoiced gallons of gasoline received less any authorized deductions.

RATE: The current rate of tax per gallon is \$0.18.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% distributor allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due (or must be postmarked) by the 20th day of each month. Licensed gasoline distributors whose monthly tax payments average \$20,000 or higher must remit the tax monthly through electronic funds transfer (EFT), by delivery in person, or by courier and must be made on or before the date the tax is due.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates either an airport where gasoline is sold for the exclusive purpose of propelling aircraft engines or a marine facility, except a taxable marine facility, where gasoline is sold for the exclusive purpose of propelling motorboat engines. Gasoline exported from Indiana to another state, territory, foreign country, or other jurisdiction. Gasoline sold to the U.S. government, an agency of the U.S. government, or an instrumentality of the U.S. government. Gasoline used by a licensed distributor for any purpose other than the generation of power for the propulsion of motor vehicles upon public highways. Gasoline received by a licensed distributor and thereafter lost or destroyed except by evaporation shrinkage or unknown cause while the distributor is still the owner. Gasoline sold to a post exchange or other concessionaire on a federal reservation within Indiana.

REFUNDS: A consumer is entitled to a refund of Gasoline Tax paid on gasoline purchased or used for operating stationary gas

engines, equipment mounted on motor vehicles whether or not operated by the engine propelling the motor vehicle, a tractor used for agricultural purposes, implements of husbandry as defined in IC 9-13-2-77, motorboats or aircraft, cleaning or dyeing, operating a taxicab as defined in IC 6-6-1.1, local transit systems which qualify under IC 6-6-1.1-902, other commercial use, except propelling motor vehicles operated in whole or in part on an Indiana public highway, and gasoline in excess of 100 gallons which is lost or destroyed. Consumers may claim a Gasoline Tax refund by filing a refund claim (Form GR-4136) within three years from the date the gasoline was purchased.

PENALTY: Persons who fail to file a monthly report or pay the full amount of tax shown on their report on or before the due date are subject to a penalty of 10% of the tax due and interest at the current rate. In addition, a civil penalty of \$100 per violation is due for failure to file a report or for filing an incomplete report.

ADMINISTRATION: Special Tax Division, Department of State Revenue

| | | |
|----------|---------|---------------|
| REVENUE: | FY 2001 | \$493,684,277 |
| | FY 2002 | \$480,808,901 |
| | FY 2003 | \$518,295,502 |
| | FY 2004 | \$582,610,736 |
| | FY 2005 | \$579,675,011 |

DISTRIBUTION: The Gasoline Tax revenue is distributed in the following manner:

(a) 1/9 of the total tax collected is deposited into the State Highway Road Construction and Improvement Fund (Bonding).

(b) 1/18 of the total tax collected is deposited into the State Highway Fund (INDOT).

(c) 1/18 of the total tax collected is deposited into the Gas Tax Fund for later distribution through the Motor Vehicle Highway Account formula (effective January 1, 2003).

(d) \$25 M is deposited into the Special Distribution Account (60% of which is distributed to local units and 40% is distributed to the State Highway Fund (INDOT)).

(e) Of the remainder, 75% is deposited into the Motor Fuel Tax Fund (Motor Vehicle Highway Account). The remaining 25% is deposited into the Highway Road and Street Fund, 55% of which is deposited into the Primary Highway System Special Account (INDOT) and 45% is deposited into the Local Road and Street Account.

MOTOR CARRIER FUEL TAX

IC 6-6-4.1

ACCT. NO. 6250-109400-40410

3010-109400-41000; 6250-109400-41000

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax per gallon is \$0.16.

PROCEDURE: The tax is reconciled quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The tax is based on the amount of fuel consumed in Indiana. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every 4 miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

CREDITS: A carrier is entitled to a credit against the tax if the carrier, or lessor operating under the carrier's annual permit, has paid the Gasoline or Special Fuel Tax on the motor fuel purchased in Indiana, consumed the fuel outside Indiana and paid a gasoline, special fuel, or road tax with respect to the fuel in one or more other states or jurisdictions.

ADMINISTRATION: Special Tax Division, Department of State Revenue

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$3,727,205 |
| | FY 2002 | \$5,068,712 |
| | FY 2003 | \$5,186,199 |
| | FY 2004 | \$6,759,441 |
| | FY 2005 | \$6,034,274 |

DISTRIBUTION: State Highway Fund.

MOTOR CARRIER SURCHARGE TAX

IC 6-6-4.1-4.5

ACCT. NO. 6250-109500-40420
2270-10900-40420; 3010-109400-40440

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax is \$0.11 per gallon. This tax is in addition to any other motor fuel tax imposed.

PROCEDURE: The tax is paid quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in

Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every 4 miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

ADMINISTRATION: Special Tax Division, Department of State Revenue

| | | |
|-----------------|---------|--------------|
| REVENUE: | FY 2001 | \$98,641,207 |
| | FY 2002 | \$85,872,783 |
| | FY 2003 | \$85,721,027 |
| | FY 2004 | \$93,884,856 |
| | FY 2005 | \$92,615,565 |

DISTRIBUTION: 45.5% is deposited into the State Highway Fund, 45.5% is deposited into the Motor Vehicle Highway Account, and 9% is deposited into the Motor Carrier Regulation Fund administered by the Department.

MOTOR FUEL INVENTORY TAX

| | |
|-----------------|------------------------------------|
| IC 6-6-1.1-209; | ACCT. NO. 3940-110000; 3010-109400 |
| 6-6-2.5-29 | 6250-109400; 4580-100100 |

TAXPAYER: Persons having title to gasoline and authorized unlicensed dealers who have special fuel in their taxable storage facilities held for resale on the effective date of an increase in the Gasoline or Special Fuel Tax rates are subject to the Inventory Tax.

TAX BASE: Gallons of gasoline or special fuel held for resale.

RATE: The tax rate is equal to the difference of the increased license tax rate minus the previous license tax rate.

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$0 |
| | FY 2002 | \$0 |
| | FY 2003 | \$1,759,296 |
| | FY 2004 | \$0 |
| | FY 2005 | \$0 |

NOTE: The Inventory Tax is imposed only when there is an increase in the Gasoline Tax and/or the Special Fuel Tax. Because there was no increase in either tax between FY 91 and FY 02, there was no revenue collected. The Gasoline Tax last was increased to \$0.18 per gallon, effective January 1, 2003.

IC 6-6-2.5 ACCT. NO. 3940-120000-40400;
6250-109400-40420; 6250-109400-40430;
3010-109400-40410; 3010-109400-40430

TAXPAYER: Licensed special fuel suppliers who sell special fuel from a terminal rack located in Indiana, licensed permissive suppliers who sell special fuel for import into Indiana, or persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner.

TAX BASE: Special fuel sold or used in producing or generating power for propelling motor vehicles, except fuel used for non-highway purposes, used as heating oil, or in trains.

RATE: The rate of tax per gallon is \$0.16.

PROCEDURE: Licensed special fuel suppliers and permissive suppliers must file their monthly information reports and tax payments by the 15th day of each month. Persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner must file quarterly reports and tax payments by

the 15th day of the month following the end of the quarter.

EXEMPTIONS: Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country to which the exporter is specifically licensed to export; exports by a supplier; exports for which the destination state special fuel tax has been paid to the supplier and proof of export is available in the form of a destination state bill of lading; special fuel sold to the United States or agency or instrumentality thereof; special fuel sold to a post exchange or other concessionaire on a federal reservation in Indiana; special fuel sold to a public transportation corporation established under IC 36-9-4 and used for the transportation of persons for compensation within the territory of the corporation; special fuel sold to a public transit department of a municipality and used for the transportation of persons for compensation within a service area no part of which is more than five miles outside the corporate limits of the municipality; special fuel sold to a common carrier of passengers, including a business operating a taxicab (as defined in IC 6-6-1.1-103(l)) and used by the carrier to transport passengers within a service area that is not larger than one county and counties contiguous to that county; the portion of special fuel used to operate equipment attached to a motor vehicle if the fuel was placed into the fuel supply tank of a motor vehicle that has a common fuel reservoir for travel on a highway for the operation of equipment; and special fuel used for non-highway purposes, used as heating oil, or in trains. Special fuel exempt for non-highway purposes, as heating oil, or in trains, shall have dye added to it at or before the time of withdrawal from a terminal or refinery rack.

REFUNDS: Either an end seller or end user may obtain a refund for tax paid on undyed special fuel subsequently used in a nontaxable manner. In order for the end seller to obtain a claim for refund, the seller must receive a properly completed SFT-E exemption certificate from each end user and submit a properly completed SF-1932 claim for refund form to the Special Tax Division. In order for the end user to obtain a claim for refund, the user is not permitted to file a claim for a refund for the same sale/purchase of special fuel.

PENALTY: Persons who fail to file monthly reports or pay the full amount of tax due shown on their reports on or before the due date must pay either a 10% penalty or \$5.00, whichever is greater.

ADMINISTRATION: Special Tax Division, Department of State Revenue

| | | |
|------------------|----------------|----------------------|
| REVENUE*: | FY 2001 | \$151,335,639 |
| | FY 2002 | \$170,308,423 |
| | FY 2003 | \$172,712,555 |
| | FY 2004 | \$183,826,081 |
| | FY 2005 | \$193,127,483 |

*Revenue amounts include fee revenues from alternative fuel decals (IC 6-6-2.1).

DISTRIBUTION: The first \$25,000,000 is distributed 60% to local units and 40% to the Department of Transportation. The remainder is deposited 75% to the Motor Vehicle Highway Account and 25% to the Highway, Road, and Street Fund.

MARINE FUEL TAX

IC 6-6-1.1

ACCT. NO. 3420-130300-40400

TAXPAYER: Licensed gasoline distributors who are the first to receive gasoline in the state. The tax is added to the selling price.

TAX BASE: Total gallons of gasoline sold to a taxable marine facility defined as a marina located on an Indiana lake.

RATE: The rate of tax per gallon of gasoline sold is \$0.18.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due by the 20th day of each month. The total amount of gasoline sold to taxable marine facilities during the month is identified on the distributor's monthly report. The total tax paid each month as a result of these sales is then transferred into the Fish and Wildlife Fund of the Department of Natural Resources.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates a marine facility, except a taxable marine facility, and sells gasoline at that facility for the exclusive purpose of propelling motorboat engines.

ADMINISTRATION: Special Tax Division, Department of State Revenue

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$35,227 |
| | FY 2002 | \$59,953 |
| | FY 2003 | \$226 |
| | FY 2004 | \$44,004 |
| | FY 2005 | \$40,615 |

DISTRIBUTION: Fish and Wildlife Fund.

HAZARDOUS WASTE DISPOSAL TAX

IC 6-6-6.6 ACCT. NO. 6130-106400-40240
6130-106700-40240; 6130-110000-40240

TAXPAYER: Operators of hazardous waste disposal sites.

TAX BASE: Hazardous waste disposed of in a disposal facility or by underground injection.

RATE: \$11.50 per ton.

The tax rate on hazardous waste generated outside Indiana and disposed of in an Indiana facility is the greater of the rate listed above or the amount of tax imposed by the state of origin. The maximum liability for underground injection is \$25,000 per year per taxpayer.

PROCEDURE: Filed quarterly with the Department of State Revenue.

ADMINISTRATION: Special Tax Division, Department of State Revenue

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$1,542,515 |
| | FY 2002 | \$1,304,532 |
| | FY 2003 | \$1,122,568 |
| | FY 2004 | \$1,219,168 |
| | FY 2005 | \$2,461,174 |

DISTRIBUTION: 75% is deposited in the Hazardous Substances Response Trust Fund and 25% in the county general fund where the facility is located.

The Hazardous Substances Response Trust Fund is used as (1) a state match for federal superfund money; (2) emergency state assistance; and (3) state cleanups.

Revenue is distributed to the various counties as follows:

Hazardous Substances Response Trust Fund

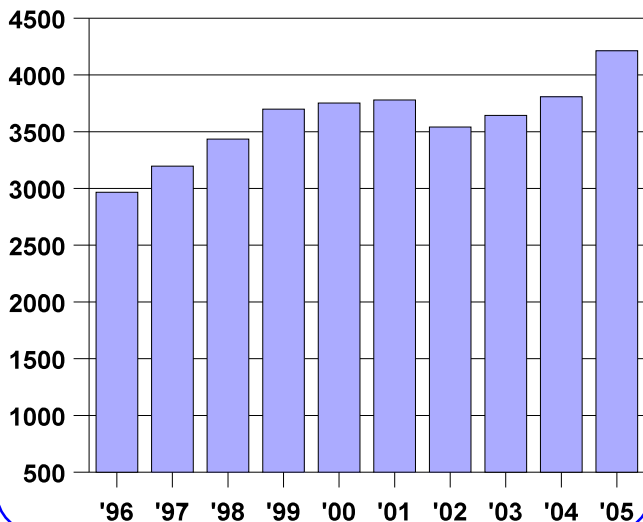
| | |
|---------|-------------|
| FY 2001 | \$1,165,859 |
| FY 2002 | \$978,549 |
| FY 2003 | \$841,926 |
| FY 2004 | \$914,376 |
| FY 2005 | \$1,641,076 |

| <u>County</u> | <u>FY 2001</u> | <u>FY 2002</u> | <u>FY 2003</u> | <u>FY 2004</u> | <u>FY 2005</u> |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Porter | \$29,994 | \$29,314 | \$38,939 | \$25,496 | \$19,904 |
| Putnam | \$346,662 | \$296,669 | \$241,703 | \$279,296 | \$800,194 |
| Total | \$376,656 | \$325,983 | \$280,642 | \$304,792 | \$820,098 |

INDIVIDUAL INCOME TAXES

INDIVIDUAL INCOME TAXES

**Revenue from Individual Income Tax
Fiscal Years 1996 - 2005
(Millions of Dollars)**



INDIVIDUAL ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 1000-100900-40050

1000-100900-40060; 6070-109000-40060

TAXPAYER: Individuals, partners, stockholders in subchapter S corporations, trusts, estates, and nonresidents with income from sources in Indiana.

TAX BASE: Except for trusts and estates, the base is the federal adjusted gross income with additions of the amounts subtracted on federal returns for: interest income; net operating losses derived from sources outside of Indiana; state income taxes; recoveries of previously allowed deductions; the ordinary income part of certain lump sum distributions that are "averaged" for federal income tax; certain bonus depreciation allowances; increased Section 179 property deduction limits; and the domestic production activities deduction. For trusts and estates, the tax base is the federal taxable income, subtracting only the income that the federal law or Constitution prohibits taxing.

Income and deductions are reduced proportionately to apply only to Indiana income for part-year Indiana residents.

DEDUCTIONS AND EXEMPTIONS:

- **Income exempt** under federal law or the Constitution.
- **\$1,000 exemption** for the taxpayer, spouse, and each dependent claimed on the federal return.
- **Additional \$1,500 exemption** for dependent children under the age of 19 or full-time student who is under the age of 24.
- **Supplemental railroad annuities.**
- **\$1,000 exemption** for each individual age 65 or over and/or blind.
- **Additional \$500** for individuals aged 65 or over with AGI less than \$40,000.
- **Military retirement or survivor's military service benefits** for individuals at least 60 years old up to \$2,000.
- **Military income** up to \$2,000.
- **Federal civil service annuity income** for individuals over 61, less any social security or railroad retirement income, up to \$2,000.
- **Disability retirement:** portion of income received by an individual who is less than 65, retired, and is permanently and totally disabled.
- **Federal social security and railroad retirement benefits** included in a taxpayer's federal gross income.
- **Rent** up to \$2,500.
- **Income** up to \$2,000 subject to an income tax by a political subdivision of another state.
- **Home insulation expense** up to \$1,000 for installations.
- **Net operating losses** derived from sources outside of Indiana.
- **Unemployment compensation:** partial deduction based on a formula.
- **Federal employee paid leave.**
- **Foreign source dividends.**
- **Enterprise Zone adjusted gross income deduction** for a qualified employee working and living in an enterprise zone equal to the lesser of 1/2 of earnings or \$7,500.
- Under certain circumstances, income of individuals residing in **county homes** is no longer subject to the Individual Income Tax.
- **Prize money** from the Indiana State Lottery for prizes \$1,200 or less.
- **Crime Stoppers Award** up to \$1,000.

- **Export income:** A portion of a taxpayer's adjusted gross income attributable to income earned in maritime opportunity districts.
- **Employee medical care savings accounts deposits.**
- **Property taxes** paid for an individual's principal place of residence up to \$2,500.
- **Qualified long term care insurance premiums.**
- **Holocaust settlement payments.**
- **September 11th compensation payments.**

RATE: 3.4%

CREDITS:

- **Biodiesel Production:** \$1.00 per gallon of biodiesel, and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel), produced at an Indiana facility after January 1, 2004. The total per taxpayer may not exceed \$3 M, but may be increased by the Indiana Economic Development Corporation (IEDC) Board to \$5 M. Total biodiesel production and ethanol production tax credits may not exceed \$20 M for all taxpayers and all taxable years.
- **Biodiesel Sales:** \$0.01 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) sold by Indiana retailers after January 1, 2004, but before January 1, 2007. Total credits for all taxpayers and all taxable years may not exceed \$1 M.
- **Buddy System Project:** \$100 per unit of qualified computer equipment donated to school service centers.
- **Capital Investment:** 14% of the value of qualified investment in a business project having an estimated total cost of at least \$75 M and located in Shelby County. The tax credit must be taken over at least a 7-year period.
- **Coal Combustion Product:** \$2 per ton of increased acquisitions during the taxable year of coal combustion products obtained and used by a manufacturer. Total credits may not exceed \$2 M in a fiscal year.
- **Community Revitalization Enhancement District, Industrial Recovery, Military Base Recovery:** percent of qualified investments made in these areas as approved by Enterprise Zone Board or IEDC.
- **Earned Income Tax Credit:** 6% of Federal Earned Income Credit received by taxpayer. The credit expires December 31, 2011.

- **Economic Development for Growing Economy:** incremental income tax withholdings of new employees as approved by the IEDC Board.
- **Enterprise Zone:** allowed for increased employment expenditures equal to the lesser of 10% multiplied by the increased wages, or \$1,500 multiplied by the number of qualified employees.
- **Enterprise Zone or Military Base Investment Cost:** percent of qualified investment in a business located in a zone or a closed military base as approved by the IEDC.
- **Enterprise Zone Loan Interest:** allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced after January 1, 2004, at qualified Indiana facilities certified as eligible to receive the credit by the Indiana Recycling and Energy Development Board. The total per taxpayer may not exceed \$3 M, but may be increased by the Indiana Economic Development Corporation (IEDC) Board to \$5 M. Total biodiesel production and ethanol production tax credits may not exceed \$20 M for all taxpayers and all taxable years.
- **Headquarters Relocation:** 50% of the costs incurred by an eligible business to relocate its headquarters to Indiana effective January 1, 2007.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed \$450,000 annually, except for FY 1998 and FY 1999 when the cap was \$750,000.
- **Hoosier Business Investment:** up to 10% of qualified business investment directly related to expanding the workforce in Indiana not to exceed the taxpayer's state tax liability effective for qualified investment made in tax years 2004-2007. Credits approved by the IEDC Board. (Maximum credit is 30% for credits approved on or before May 15, 2005.)
- **Income taxes paid to other states:** up to 3.4% of the income taxed by other states.
- **Indiana colleges and universities:** one-half of contributions to institutions of higher education up to \$100 (\$200, joint return).
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than \$100 and not more than \$50,000.
- **Maternity Home:** up to \$3,000 per home, may not exceed \$500,000 annually.

- **Neighborhood Assistance:** one-half of amounts used in approved programs, up to \$25,000. Total tax credits may not exceed \$2.5 M in a fiscal year.
- **Prison Investment:** one-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000.
- **Property Taxes Paid on Homesteads:** an amount for property taxes paid on the taxpayer's principal place of residence, provided the taxpayer's earned income is less than \$18,600, the taxpayer owns the residence, the residence is located in Lake County, and the taxpayer does not claim the income tax deduction for property taxes paid on the residence.
- **Rerefined Lubrication Oil Facility:** percent of property taxes paid each year on real property containing a rerefining facility and personal property used in the rerefining process as determined by the IEDC. The credit is 100% for taxes paid in 2001, declines to 20% for taxes paid in 2005, and expires in 2006.
- **Research Expense:** for certain qualified research expenses incurred.
- **Residential Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR for the preservation or rehabilitation of the taxpayer's principal residence. The maximum statewide credit may not exceed \$250,000 annually.
- **21st Century Scholar Program:** one-half of contributions up to \$100 for individual (\$200, joint return)
- **Unified Tax Credit for Elderly:** declining refundable credit for individuals with adjusted gross income less than \$10,000, the value of the credit depending on income and marital status.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment between 2004 and 2008. Total new credits awarded may not exceed \$12.5 M annually (\$10 M in 2004).
- **Voluntary Remediation:** qualified investment in voluntary remediation incurred before January 1, 2006. The credit is equal to the lesser of either \$100,000 or 10% of the qualified investment. Total tax credits may not exceed \$1 M in a fiscal year.

PROCEDURE: 3.4% of wages of employees are withheld by

employers and paid to the Department of State Revenue either by the 20th day after the end of the month or quarterly, depending on the amount of total withholding. Upon the request of a pensioner, the person paying the pensioner shall withhold income tax.

All other income is reported annually with provisions for quarterly estimated tax payments. Annual taxpayer returns are due April 15.

ADMINISTRATION: Income Tax Individual Section,
Compliance Division, Dept. of State Revenue

| | | |
|----------|---------|-----------------|
| REVENUE: | FY 2001 | \$3,779,805,446 |
| | FY 2002 | \$3,540,819,068 |
| | FY 2003 | \$3,644,159,446 |
| | FY 2004 | \$3,807,860,871 |
| | FY 2005 | \$4,213,210,178 |

DISTRIBUTION: 86% to the state General Fund and 14% to the Property Tax Replacement Fund.

**INDIVIDUAL INCOME TAX
TAX YEAR 2003 STATISTICS*
STATEWIDE TOTALS**

Grand Total

| | Returns | Amount (\$) |
|---|----------------|--------------------|
| Total Indiana Income | 2,803,038 | \$112,884,029,671 |
| Tax Add-back** | 17,180 | \$68,602,668 |
| Federal Bonus Deprec. Addback*** | 48,413 | \$553,022,212 |
| Homeowner's Prop. Tax Deduction | 1,293,390 | \$1,401,714,178 |
| Renter's Deduction^ | 630,212 | \$1,442,995,878 |
| Social Security Deduction | 219,536 | \$1,877,269,962 |
| Railroad Retirement Deduction | 8,733 | \$87,568,094 |
| Military Service Deduction | 36,336 | \$71,840,203 |
| Civil Service Annuity Deduction | 4,279 | \$7,528,259 |
| Total Indiana Deductions | 2,029,171 | \$6,050,555,083 |
| Indiana AGI | 2,982,386 | \$116,303,509,290 |
| Federal Exemptions | 2,914,702 | \$6,114,349,007 |
| Dependent Child Exemption | 917,701 | \$2,490,261,000 |
| Over 65 and/or Blind Exemption | 455,554 | \$633,479,537 |
| Low Income Elderly Exemption | 344,075 | \$232,185,000 |
| Total Exemptions | 2,656,216 | \$9,168,470,933 |
| Indiana Taxable Income | 2,914,702 | \$108,312,417,486 |
| County Tax Due | 2,409,894 | \$905,237,497 |
| Sales Tax Due | 27,786 | \$1,401,433 |
| Advance Earned Income Tax Credit | 240 | \$30,759 |
| Estimated Penalty | 107,168 | \$8,470,742 |
| 2003 Estimate Paid with Return | 357,944 | \$731,461,071 |
| College Credit | 93,647 | \$8,792,156 |
| Elderly Credit | 119,914 | \$6,949,854 |
| Earned Income Tax Credit^^ | 384,155 | \$40,555,653 |
| Lake Co. Res. Prop. Tax Credit | 24,845 | \$6,907,000 |
| Taxes Paid to Other States | 93,127 | \$101,822,865 |
| Taxes Paid to Localities in Other States | 40,229 | \$9,451,234 |
| Schedule 2 Credits | 220,214 | \$126,818,928 |
| Total Credits | 2,814,719 | \$4,827,654,727 |
| Total Amount Owed | 708,115 | \$313,852,733 |
| Amount Overpaid | 2,083,837 | \$533,779,679 |
| Non-Game Fund | 29,069 | \$363,478 |
| Net Refunds Due | 2,088,439 | \$468,098,603 |

*Totals may not be comparable to prior years as some fields have been calculated with information from other fields in lieu of using entered totals.

**The 2002 addback total included the addback for bonus depreciation allowances and other deductions under the federal Job Creation and Workers Assistance Act of 2002 that were not recognized by Indiana.

***Addback for federal bonus depreciation allowances not recognized by Indiana.

^Renter's deduction increased from \$2,000 to \$2,500 beginning in 2003.

^^EITC was changed from 3.4% of earned income for those with earned income less than \$12,000 to 6% of the federal Earned Income Credit beginning in 2003.

INHERITANCE TAX

Inheritance Tax, IC 6-4.1-2 ACCT. NO. 1000-100900-40130

Estate Tax, IC 6-4.1-11

Generation-Skipping Transfer Tax, IC 6-4.1-11.5

TAXPAYER: Class A, B, or C transferees:

Class A - Parent, grandparent, child, stepchild, grandchild;

Class B - Sister, brother, niece, nephew, daughter-in-law, son-in-law;

Class C - Aunt, uncle, and all other transferees who are neither Class A nor Class B.

TAX BASE: Indiana Residents: Real and tangible property with a situs in Indiana and intangible property wherever located;
 Indiana Nonresidents: Real and tangible personal property that has situs in Indiana and is transferred at death.

| Net Taxable Value of Transfer | | Inheritance Tax | | |
|----------------------------------|-----------|-----------------|----------------|-----------|
| From | To | Amount + | % of Excess | Over |
| Class A Transferees | | | | |
| \$0 | \$25,000 | \$0 | 1% | \$0 |
| 25,000 | 50,000 | 250 | 2% | 25,000 |
| 50,000 | 200,000 | 750 | 3% | 50,000 |
| 200,000 | 300,000 | 5,250 | 4% | 200,000 |
| 300,000 | 500,000 | 9,250 | 5% | 300,000 |
| 500,000 | 700,000 | 19,250 | 6% | 500,000 |
| 700,000 | 1,000,000 | 31,250 | 7% | 700,000 |
| 1,000,000 | 1,500,000 | 52,250 | 8% | 1,000,000 |
| 1,500,000 | and above | 92,250 | 10% | 1,500,000 |
| Class B Transferees | | | | |
| \$0 | \$100,000 | \$0 | 7% | \$0 |
| 100,000 | 500,000 | 7,000 | 10% | 100,000 |
| 500,000 | 1,000,000 | 47,000 | 12% | 500,000 |
| 1,000,000 | and above | 107,000 | 15% | 1,000,000 |
| Class C Transferees | | | | |
| \$0 | \$100,000 | \$0 | 10% | \$0 |
| 100,000 | 1,000,000 | 10,000 | 15% | 100,000 |
| 1,000,000 | and above | 145,000 | 20% | 1,000,000 |

PROCEDURE: Indiana Residents: Within 9 months of death, the personal representative must file a return with the appropriate probate court if the value of transferred property interests exceeds the value of exemptions. The court issues the order determining tax liability. The transferee pays the county treasurer who makes quarterly remittances to the state. The Inheritance Tax Division audits all returns. Indiana Nonresidents: File directly with the Department of State Revenue. The Department issues an order determining tax liability. The liability is paid directly to the Department of State Revenue.

DEDUCTIONS: The decedent's debts, state and local tax obligations pending at the time of death, funeral expenses, and estate administrative expenses.

EXEMPTIONS: Transfers to a surviving spouse; life insurance payable to a named beneficiary; real property owned by tenancy by the entireties; transfers for public, charitable, educational, or religious purposes; and transfers to a cemetery association. Additional exemptions include:

| | |
|---------------------|-----------|
| Class A transferees | \$100,000 |
| Class B transferees | \$ 500 |
| Class C transferees | \$ 100 |

Estate Tax:

An Estate Tax or "pick-up" tax is imposed in an amount equal to the Indiana portion of the state death tax credit against the Federal Estate Tax less the amount of Indiana Inheritance Tax actually paid as a result of the decedent's death. The federal Economic Growth and Tax Relief Act of 2001 (EGTRA) phases out the state death tax credit from 2002 to 2005.

Generation-Skipping Transfer Tax:

A Generation-Skipping Transfer Tax is imposed in an amount equal to the amount of the credit allowed under federal law to be paid to the state. EGTRA eliminates the federal Generation-Skipping Transfer Tax in 2010.

ADMINISTRATION: Inheritance Tax Division, Department of State Revenue.

REVENUE:

| FY | <u>General Fund</u> | | Generation-Skipping Transfer Tax | <u>Counties</u> | |
|------|---------------------|--------------|----------------------------------|-----------------|---------------|
| | Inheritance Tax | Estate Tax | | Inheritance Tax | Total |
| 2001 | \$134,748,181 | \$28,936,095 | \$0 | \$11,751,191 | \$175,435,467 |
| 2002 | \$123,905,643 | \$17,979,757 | \$0 | \$11,036,070 | \$152,921,470 |
| 2003 | \$165,710,482 | \$32,264,459 | \$0 | \$14,705,299 | \$212,680,240 |
| 2004 | \$132,234,112 | \$7,732,459 | \$31,254 | \$11,526,966 | \$151,524,791 |
| 2005 | \$149,353,911 | \$2,085,240 | \$3,637 | \$12,740,083 | \$164,182,871 |

DISTRIBUTION: Resident Inheritance Tax: 92% State General Fund; 8% collecting county. Counties are guaranteed a statutorily determined amount which accounts for the increase in the Class A exemption beginning July 1, 1997.

Nonresident Inheritance Tax: 100% State General Fund

Estate or "pick-up" tax: 100% State General Fund

Generation-Skipping Transfer Tax: 100% State General Fund

PETROLEUM SEVERANCE

IC 6-8-1

ACCT. NO. 3150-130000-45100

45 IAC 6-1-1

RATE: The greater of: (a) 1% of the value of the petroleum or (b) \$0.03 per 1,000 cubic feet for natural gas and \$0.24 per barrel of oil.

ADMINISTRATION: Department of Natural Resources, Oil and Gas Division

| | | |
|-----------------|---------|-----------|
| REVENUE: | FY 2001 | \$607,700 |
| | FY 2002 | \$651,589 |
| | FY 2003 | \$651,591 |
| | FY 2004 | \$562,669 |
| | FY 2005 | \$554,272 |

DISTRIBUTION: Oil and Gas Fund

PARIMUTUEL ADMISSION TAX

IC 4-31-9-5 ACCT. NO. 1000-731400-40700 through 40740

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Paid admissions to a horse track or satellite facility. Currently, admission is charged at Hoosier Park for live racing.

RATE: \$0.20 per person on paid admission to a horse track or satellite facility.

ADMINISTRATION: Department of State Revenue

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$18,261 |
| | FY 2002 | \$13,962 |
| | FY 2003 | \$9,779 |
| | FY 2004 | \$8,033 |
| | FY 2005 | \$3,782 |

DISTRIBUTION: 50% in equal shares to the city, town, and county in which the race track is located; 50% to the state General Fund.

PARIMUTUEL SATELLITE FACILITY TAX

IC 4-31-9-9 ACCT. NO. 6000-187800-42110;
6000-134600-42800

TAXPAYER: A person or organization that is licensed to operate a satellite facility.

TAX BASE: Parimutuel wagers made at a satellite facility.

REVENUE BASE: One-half of one percent (0.5%) of the total amount wagered.

ADMINISTRATION: State Auditor

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$574,070 |
| | FY 2002 | \$565,290 |
| | FY 2003 | \$551,461 |
| | FY 2004 | \$581,940 |
| | FY 2005 | \$675,621 |

DISTRIBUTION: 50% Livestock Industry Promotion and Development Fund; 50% State Fair Commission for activity authorized under IC 15-1.5-3.

PARIMUTUEL WAGERING TAX

IC 4-31-9-3 ACCT. NO. 1000-731300-40700 through 40740

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Parimutuel wagers made on live and simulcast races.

RATE: 2% of the total amount wagered on live races and simulcasts conducted at a permit holder's racetrack. 2.5% of the total amount wagered on simulcasts at satellite facilities.

ADMINISTRATION: Department of State Revenue

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$3,510,636 |
| | FY 2002 | \$3,513,790 |
| | FY 2003 | \$3,744,810 |
| | FY 2004 | \$4,154,241 |
| | FY 2005 | \$4,515,166 |

DISTRIBUTION: First \$150,000 is deposited in the Veterinary School Research Account (IC 4-31-12-22); the remainder is deposited in the Build Indiana Fund.

RAILROAD CAR PROPERTY TAX

| | |
|----------------|--------------------------------------|
| IC 6-1.1-8-35; | ACCT. NO. 6610-109000-40410 (RR Car) |
| IC 6-1.1-8.2-5 | 1000-100900-40410 (RR Car-FY01) |
| | 6110-180100-49000 (RR) |

TAXPAYER: Railroad car companies and a railroad company that provides service within a commuter transportation district.

TAX BASE: Assessed value of the average number of cars owned or used in the state by a company during the previous year.

RATE: Railroad car companies: Statewide average net property tax rate.
 Railroad companies: Average net property tax rate imposed only in counties in which such companies operate.

PROCEDURE: The Department of Local Government Finance assesses the tax against the indefinite-situs distributable property of railroad car companies and the distributable property of the railroad company. The Department of State Revenue collects the tax payments. Tax collections from railroad car companies are placed in the Commuter Rail Service Fund, and collections from the railroad company are placed in the Electric Rail Service Fund.

CREDITS: Beginning January 1, 2000, railroad car companies may file for a credit against their tax liability. The credit is equal to 25% of the taxpayer's expenses in Indiana for maintenance and improvements on rail cars owned or used by the taxpayer, not to exceed the taxpayer's property tax liability on rail cars. Total credits for all taxpayers are limited to \$2.8 M annually. If more than \$2.8 M in credits are claimed in a year, each taxpayer's claim will be reduced on a pro-rata basis.

ADMINISTRATION: Department of Local Government Finance;
 Department of State Revenue.

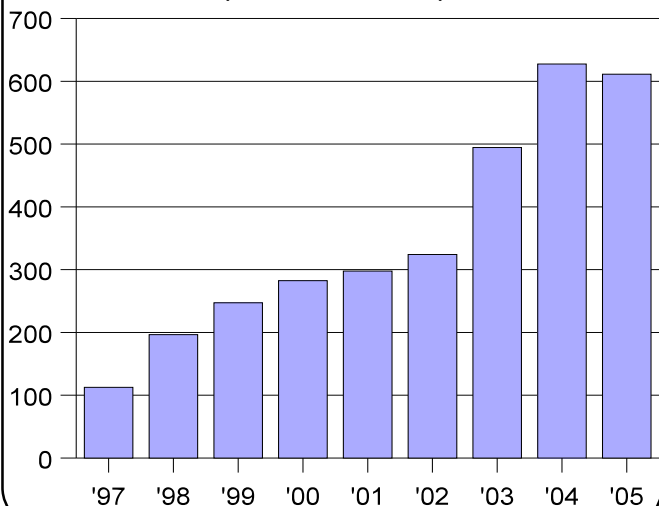
DISTRIBUTION: Deposits to the Commuter Rail Service Fund and the Electric Rail Service Fund are transferred to the Northern Indiana Commuter Transportation District (NICTD).

REVENUE:

| | <u>Rail Car Companies</u> | <u>Railroad Company</u> | <u>Total</u> |
|---------|-------------------------------|-----------------------------|--------------|
| FY 2001 | \$4,246,947 | \$125,069 | \$4,372,016 |
| FY 2002 | \$4,884,934 | \$136,093 | \$5,021,027 |
| FY 2003 | \$5,679,491 | \$135,988 | \$5,815,479 |
| FY 2004 | \$3,454,055 | \$142,831 | \$3,596,886 |
| FY 2005 | \$3,246,072 | \$32,955 | \$3,279,027 |

RIVERBOAT TAXES

Revenue from Riverboat Taxes*
Fiscal Years 1997-2005
(Millions of Dollars)



*Includes state share of Riverboat Admission and Wagering taxes

RIVERBOAT ADMISSION TAX

IC 4-33-12

ACCT. NO. 1000-721100 through 1000-721900

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations; or the operating agent of the Orange County riverboat.

TAX BASE: Admissions (1) to a riverboat gaming excursion if the riverboat does not implement flexible scheduling; or (2) through the turnstile to a riverboat if the riverboat implements flexible scheduling.

RATE: \$3 per admission, whether paid or unpaid; \$4 per admission, whether paid or unpaid, to the Orange County riverboat.

ADMINISTRATION: Department of State Revenue

REVENUE:

| | Date* | FY 2002 | FY 2003 | FY 2004 | FY 2005 |
|-----------------------------|--------------|----------------------|---------------------|---------------------|---------------------|
| Argosy/Lawrenceburg | 12/13/96 | \$22,550,580 | \$11,956,029 | \$11,735,548 | \$11,378,319 |
| Aztar/Evansville | 12/8/95 | 6,655,422 | 4,627,548 | 4,652,858 | 4,657,238 |
| Belterra/Switzerland County | 10/27/00 | 7,416,193 | 5,305,912 | 5,574,717 | 5,988,420 |
| Blue Chip/Michigan City | 8/22/97 | 11,836,854 | 8,122,920 | 8,123,519 | 8,487,465 |
| Caesar's/Harrison County | 11/20/98 | 18,253,521 | 11,519,155 | 10,504,584 | 10,146,012 |
| Horseshoe/Hammond | 6/29/96 | 16,000,890 | 11,570,483 | 11,879,052 | 12,143,877 |
| Grand Victoria/Rising Sun | 10/4/96 | 7,941,609 | 4,838,553 | 5,203,589 | 6,244,585 |
| Majestic Star/Gary | 6/11/96 | 9,295,455 | 5,453,649 | 5,458,149 | 5,283,309 |
| Harrah's/East Chicago | 4/18/97 | 18,065,903 | 11,741,892 | 12,118,767 | 11,329,960 |
| Trump/Gary | 6/11/96 | 9,752,694 | 5,417,218 | 5,433,783 | 5,267,046 |
| Total | | \$127,769,121 | \$80,553,359 | \$80,684,566 | \$80,926,231 |

*First day of full-time operation

DISTRIBUTION: The Department of State Revenue deposits Admission Tax revenue in the state General Fund. Revenue from the Admission Tax is distributed quarterly.

The annual amount distributed to each state agency and local unit listed in the table below is equal to the FY 2002 distribution. However, the distribution to the Lake County Convention and Visitor's Bureau is equal to \$1,582,992 (90% of the FY 2002 distribution). The remaining 10%, equal to \$175,888, is to be distributed to the Northwest Indiana Law Enforcement Training Center. The annual distribution amount for each state agency and local unit is guaranteed with revenue from the Riverboat Wagering Tax.

Admission Tax revenue from the Orange County riverboat* is to be distributed as follows:

- 25% to Orange County
- 16% divided equally between French Lick and West Baden Springs
- 9% to the Historic Hotel Preservation Commission
- 25% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 25% to the IEDC

The Admission Tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County riverboat.

*The Orange County riverboat was authorized under P. L. 92-2003. This law also eliminated the Patoka Lake riverboat license and provisions relating to that license. No riverboat operates in Orange County at this time.

DISTRIBUTION:

| | FY 2002 | FY 2003 | FY 2004 | | FY 2005 | |
|---|-------------|-------------|--|-------------|--|-------------|
| | | | Supplemental (for FY 2003 shortages) | Actual | Supplemental (for FY 2004 shortages) | Actual |
| Dearborn County | \$7,448,449 | \$4,928,370 | \$2,520,078 | \$3,891,644 | \$3,556,805 | \$3,779,980 |
| Dearborn Co. Convention & Visitor's Bureau | 744,838 | 492,833 | 252,006 | 389,161 | 355,677 | 377,995 |
| East Chicago | 5,982,314 | 4,522,337 | 1,459,977 | 4,082,699 | 1,899,615 | 3,750,752 |
| Evansville | 2,126,671 | 1,752,167 | 374,504 | 1,537,607 | 589,063 | 1,547,222 |
| Gary | 6,312,402 | 4,482,070 | 1,830,332 | 3,511,134 | 2,801,267 | 3,517,303 |
| Hammond | 5,294,238 | 4,334,603 | 959,634 | 3,862,154 | 1,432,084 | 3,957,985 |
| Harrison County | 11,480,495 | 9,124,898 | 2,355,597 | 6,946,709 | 4,533,785 | 6,757,737 |
| Harrison Co. Convention & Visitor's Bureau | 574,020 | 456,241 | 117,779 | 347,332 | 226,687 | 337,884 |
| Ind. Horse Racing Comm. | 27,205,284 | 20,477,690 | 6,727,594 | 17,205,446 | 9,999,838 | 17,439,776 |
| Lake County | 17,588,954 | 13,339,010 | 4,249,944 | 11,455,988 | 6,132,966 | 11,226,041 |
| Lake Co. Convention & Visitor's Bureau | 1,758,880 | 1,200,512 | 382,480 | 1,031,040 | 551,952 | 1,010,345 |

| | FY 2002 | FY 2003 | FY 2004 | | FY 2005 | |
|--|-----------|-----------|--|-----------|--|-----------|
| | | | Supplemental (for FY 2003 shortages) | Actual | Supplemental (for FY 2004 shortages) | Actual |
| LaPorte County | 3,909,273 | 3,052,403 | 856,870 | 2,667,776 | 1,241,497 | 2,825,655 |
| LaPorte Co. Convention & Visitor's Bureau | 390,924 | 305,238 | 85,686 | 266,775 | 124,149 | 282,563 |
| Lawrenceburg | 7,448,449 | 4,928,370 | 2,520,078 | 3,891,644 | 3,556,805 | 3,779,980 |
| Mental Health, Division of | 4,185,361 | 3,150,363 | 1,034,998 | 2,646,949 | 1,538,412 | 2,682,999 |
| Michigan City | 3,909,273 | 3,052,403 | 856,870 | 2,667,776 | 1,241,497 | 2,825,655 |
| NW Ind. Law Enforcement Training Academy | 0 | 133,377 | 42,511 | 114,549 | 61,339 | 112,249 |
| Ohio County | 2,638,036 | 1,871,344 | 766,692 | 1,646,759 | 991,278 | 2,100,371 |
| Ohio Co. Convention & Visitor's Bureau | 263,801 | 187,133 | 76,669 | 164,674 | 99,127 | 210,035 |
| Rising Sun | 2,638,036 | 1,871,344 | 766,692 | 1,646,759 | 991,278 | 2,100,371 |
| State Fair Commission | 6,278,104 | 4,725,592 | 1,552,512 | 3,970,463 | 2,307,641 | 4,024,539 |

| | FY 2002 | FY 2003 | FY 2004 | | FY 2005 | |
|---|----------------------|---------------------|--|---------------------|--|---------------------|
| | | | Supplemental (for FY 2003 shortages) | Actual | Supplemental (for FY 2004 shortages) | Actual |
| Switzerland County | 4,804,708 | 3,996,341 | 808,367 | 3,593,200 | 1,211,508 | 3,944,190 |
| Switzerland Co. Conven. & Visitor's Bureau | 240,233 | 199,815 | 40,418 | 179,658 | 60,575 | 197,208 |
| Vanderburgh County | 2,126,671 | 1,752,167 | 374,504 | 1,537,607 | 589,063 | 1,547,222 |
| Vanderburgh Co. Conven. & Visitor's Bureau | 212,665 | 175,215 | 37,450 | 153,759 | 58,906 | 154,721 |
| Total | \$125,562,078 | \$94,511,836 | \$31,050,242 | \$79,409,264 | \$46,152,814 | \$80,490,779 |

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

NOTE: Prior to September 15th each year, money is distributed from the Property Tax Replacement Fund to the local units and state agencies receiving Admission Tax distributions listed in the table to pay shortages in actual distributions during the preceding fiscal year. The sum of actual distributions listed in the table above for a fiscal year and the supplemental distributions made subsequently for that fiscal year is equal to the FY 2002 distributions.

RIVERBOAT WAGERING TAX

IC 4-33-13

ACCT. NO. 2850-721100 through
2850-721900, 2850-722000

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations; or the operating agent of the Orange County riverboat.

TAX BASE: Adjusted gross receipts, which are wagers minus winnings and uncollectible receivables.

RATE: (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling.

| Taxable AGR Increment Earned July 1 to June 30 | Tax Rate on AGR Increment |
|---|--------------------------------------|
| \$25 M and under | 15% |
| Over \$25 M up to \$50 M | 20% |
| Over \$50 M up to \$75 M | 25% |
| Over \$75 M up to \$150 M | 30% |
| Over \$150 M | 35% |

ADMINISTRATION: Department of State Revenue

REVENUE:

| | Date* | FY 2002 | FY 2003 | FY 2004 | FY 2005 |
|---------------------------|----------|----------------------|----------------------|----------------------|----------------------|
| Argosy/Lawrenceburg | 12/13/96 | \$71,348,817 | \$117,170,548 | \$138,625,786 | \$143,594,586 |
| Aztar/Evansville | 12/8/95 | 19,157,381 | 25,316,700 | 29,649,546 | 29,677,394 |
| Belterra/Switzerland Co. | 10/27/00 | 20,639,395 | 29,227,932 | 36,018,549 | 40,136,350 |
| Blue Chip/Mich. City | 8/22/97 | 38,491,259 | 59,228,647 | 66,183,774 | 69,280,083 |
| Caesar's/Harrison Co. | 11/20/98 | 48,103,573 | 78,125,950 | 89,621,471 | 90,789,843 |
| Horseshoe/Hammond | 6/29/96 | 55,015,634 | 100,489,392 | 114,730,423 | 126,719,680 |
| Grand Victoria/Rising Sun | 10/4/96 | 26,682,374 | 33,036,227 | 36,865,018 | 37,206,653 |
| Majestic Star/Gary | 6/11/96 | 24,431,684 | 32,899,779 | 37,497,930 | 37,928,308 |
| Harrah's/East Chicago | 4/18/97 | 54,165,290 | 83,195,013 | 97,734,473 | 99,979,773 |
| Trump/Gary | 6/11/96 | 25,079,552 | 29,917,565 | 36,861,325 | 34,239,842 |
| Total | | \$383,114,958 | \$588,607,753 | \$683,788,295 | \$709,552,511 |

*First day of full-time operation

NOTE: Revenue totals in prior year handbooks were net of amounts transferred to the Indiana Gaming Commission for administrative cost.

DISTRIBUTION: The Department of State Revenue deposits wagering tax revenue in the State Gaming Fund. Funds are first appropriated to the Indiana Gaming Commission to administer riverboat gaming. From the remaining funds the first \$33 M each fiscal year is set aside for local revenue sharing. Revenue-sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the revenue-sharing set-aside, 25% of the remainder up to the FY 2002 distribution level is distributed to the local units listed in the table below. The remaining wagering tax revenue is distributed to the Property Tax Replacement Fund (PTRF). From the revenue distributed to the PTRF, an amount is distributed annually to the Build Indiana Fund (BIF). This total is equal to \$250 M minus amounts deposited in the BIF from Lottery profits, pari-mutuel taxes, and tax and fee revenue from charitable gaming. In the event that Admission Tax revenue distributed to state agencies and local units is less than the FY 2002 distributions, Wagering Tax revenue in the PTRF will be utilized to make up the difference.

Wagering Tax revenue from the Orange County riverboat* is distributed as follows:

- 10% to Orange County
- 10% divided equally between French Lick and West Baden Springs
- 5% to the Historic Hotel Preservation Commission
- 37.5% to the West Baden Historic Hotel Preservation and Maintenance Fund**
- 37.5% to the Property Tax Replacement Fund

The Wagering Tax distribution cap that applies to the other riverboats does not apply to the Orange County riverboat.

*The Orange County riverboat was authorized under P. L. 92-2003. This law also eliminated the Patoka Lake riverboat license and provisions relating to that license. No riverboat operates in Orange County at this time.

**Once the balance in the fund exceeds \$20 M, this revenue must be distributed to the Property Tax Replacement Fund.

DISTRIBUTION:

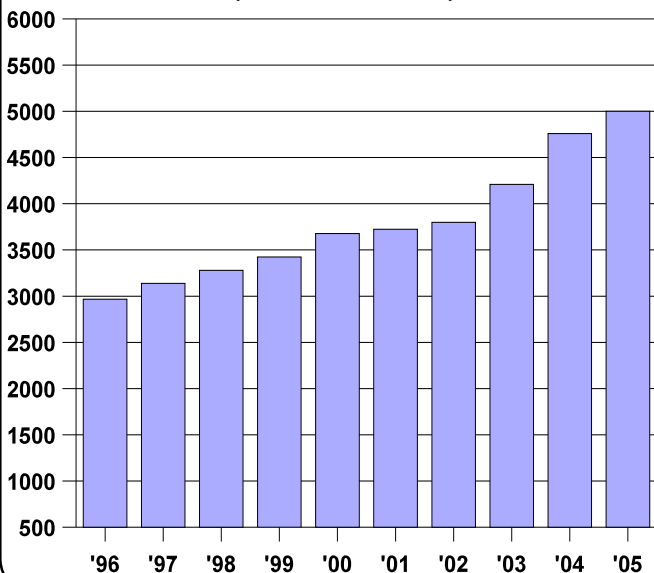
| | FY 2002 | FY 2003 | FY 2004** | FY 2005 |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| Property Tax Replacement Fund | \$0 | \$294,677,558 | \$495,023,175 | \$470,778,003 |
| Local Revenue Sharing* | 0 | 33,000,000 | 33,000,000 | 33,000,000 |
| Build Indiana Fund | 285,139,922 | 136,209,071 | 106,523,997 | 113,910,995 |
| Indiana Gaming Commission | 1,296,392 | 2,159,848 | 2,169,011 | 2,346,776 |
| East Chicago | 13,549,654 | 13,549,654 | 13,549,654 | 13,549,654 |
| Evansville | 4,760,340 | 4,760,340 | 4,760,340 | 4,760,340 |
| Gary | 12,269,626 | 12,269,626 | 12,269,626 | 12,269,626 |
| Hammond | 13,749,023 | 13,749,023 | 13,749,023 | 13,749,023 |
| Harrison Co. | 11,767,667 | 11,767,667 | 11,767,667 | 11,767,667 |
| Lawrenceburg | 17,686,963 | 17,686,963 | 17,686,963 | 17,686,963 |
| Michigan City | 9,556,783 | 9,556,783 | 9,556,783 | 9,556,783 |
| Rising Sun | 6,595,316 | 6,595,316 | 6,595,316 | 6,595,316 |
| Switzerland Co. | 5,111,269 | 5,111,269 | 5,111,269 | 5,111,269 |
| Total | \$381,482,955 | \$561,093,118 | \$731,762,824 | \$715,082,415 |

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

*Under P. L. 224-2003 (Biennial Budget Bill), the FY 2003 amount was not distributed as local revenue sharing but was transferred to the state General Fund on June 30, 2003.

**Difference in FY 2004 distribution and collection totals is attributable to change in distribution timing that resulted in 13 months of collections (June 2003-June 2004) being distributed in FY 2004.

SALES & USE TAXES



IC 6-2.5 ACCT. NO. 1000-100900-40200; 4900-100100-40200
6000-135000-40200; 6070-109000-40200
6610-109000-40200

TAXPAYER: Purchasers of tangible personal property and public utility service, renters of rooms or other accommodations for less than 30 days, and renters of other property.

TAX BASE: Sales price of the taxable transaction.

RATE: 6% of the sales price, as passed in P.L. 192-2002 (ss).

CREDITS:

- Biodiesel Production
- Biodiesel Sales
- Ethanol Production
- Rerefined Lubrication Oil Facility
- Riverboat Building
- Voluntary Remediation
- Out-of-State Vehicle Purchases

PROCEDURE: Collected at the retail level (except for gasoline). The tax must be remitted before the 20th day after the end of the month. Retailers whose average monthly tax remittance during the preceding calendar year was less than \$1,000 must send the taxes collected within 30 days after the end of the month, unless the retailer has an individual withholding tax liability of more than \$1,000. If a person's monthly sales tax liability exceeds \$10,000, that person is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due. Gasoline distributors remit sales tax collections 2 times a month. Retail merchants are allowed to retain a 0.83% collection allowance if remittance is timely.

EXEMPTIONS: Wholesale sales; the sale of goods directly used in direct production in manufacturing, farming, public utilities (including those operated by a special district or a not-for-profit corporation), public transportation; sales by a utility to a person for use in manufacturing, mining, production, refining, oil extraction, mineral extraction, irrigation, agriculture, or horticulture; the cost of pollution abatement equipment required by federal, state, or local law; most sales by charitable, religious, scientific, and educational organizations; sales of tangible personal property, service, or meals by fraternities, sororities, and student cooperatives; sales of newspapers and purchases made by free distribution newspapers; sales to governmental entities; sales to solid waste management districts; sales to persons who resell those goods at retail; sales of prescription drugs including drugs to be used by animals, insulin, blood, oxygen, hearing aids, dental prosthetic devices, prescription orthopedic devices, eyeglasses, and contact lenses; sales of most food for at-home human consumption; all purchases of items with food stamps; state and federal taxes on gasoline; sales made in interstate commerce; like-kind exchanges; tire

retreading; sales of property to be incorporated in leased school buildings; casual sales; sales of admission tickets; gratuities for serving or delivery if the gratuity charge is stated separately from the price of the food and beverage; natural spring water; preowned manufactured homes; lottery tickets; property consumed in commercial printing; commercial printing shipped out of state; items consumed and rendered unusable after its first usage for food services; items used in preparation of food for immediate consumption (e.g., sandwich wrappers) or items consumed by a guest in a hotel or motel; certain racing equipment and research and development equipment.*

*P.L. 193-2005 (effective July 1, 2005) provides an exemption from 100% of the Sales Tax on research and development equipment purchased after June 30, 2007. This bill also provides a refund of 50% of the Sales Tax paid on research and development equipment acquired after June 30, 2005, and before July 1, 2007.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

| FY | GF | PTRF | PMTF |
|-----------|-----------------|-----------------|--------------|
| 2001 | \$2,187,582,233 | \$1,499,200,783 | \$28,484,815 |
| 2002 | \$2,232,568,119 | \$1,528,846,356 | \$29,048,081 |
| 2003* | \$2,270,542,289 | \$1,902,006,575 | \$29,588,893 |
| 2004 | \$2,315,900,065 | \$2,404,866,037 | \$30,398,970 |
| 2005 | \$2,443,611,627 | \$2,516,766,340 | \$31,962,910 |

| FY | IRSF | CRSF** | TOTAL |
|-----------|-------------|---------------|-----------------|
| 2001 | \$1,499,201 | \$6,371,603 | \$3,723,138,635 |
| 2002 | \$1,528,846 | \$6,497,597 | \$3,798,488,999 |
| 2003* | \$1,548,556 | \$6,576,165 | \$4,210,262,478 |
| 2004 | \$1,579,502 | \$6,700,752 | \$4,759,445,326 |
| 2005 | \$1,661,065 | \$7,046,941 | \$5,001,048,883 |

*Includes collections at the 5% and 6% rate.

**Distributions to the Commuter Rail Service Fund began in FY 2000, as authorized by P.L. 253-1999.

DISTRIBUTION:

49.192% to the State General Fund

50% to the Property Tax Replacement Fund

0.635% to the Public Mass Transportation Fund

0.033% to the Industrial Rail Service Fund

0.14% to the Commuter Rail Service Fund

P.L. 192-2002 (ss) changed the distribution of Sales Tax revenue. Prior to Jan 1, 2003, Sales Tax revenue had been distributed as follows:

59.03% to the State General Fund

40% to the Property Tax Replacement Fund

0.76% to the Public Mass Transportation Fund

0.04% to the Industrial Rail Service Fund

0.17% to the Commuter Rail Service Fund

NOTE: Sales Tax refunds come directly out of the General Fund. Therefore, the final distribution of revenue does not total these percentages.

STATE PROPERTY TAX

State Fair, IC 15-1.5-8-1 ACCT. NO. 6000-187800-40010;

State Forestry, IC 14-23-3-3 3430-130800-40010

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other tangible property, March 1.

TAX BASE: Net Assessed Value arrived at for local property tax purposes.

RATE: State Fair: \$0.0008 per \$100 Assessed Value;
State Forestry: \$0.0016 per \$100 Assessed Value.

ADMINISTRATION: Department of Local Government Finance

REVENUE:

| <u>FY</u> | <u>State Fair</u> | <u>State Forestry</u> | <u>Total</u> |
|-----------|-------------------|-----------------------|--------------|
| 2001 | \$2,465,052 | \$4,578,886 | \$7,043,938 |
| 2002 | \$2,175,581 | \$4,114,823 | \$6,290,404 |
| 2003* | \$1,537,918 | \$2,969,335 | \$4,507,253 |
| 2004** | \$3,021,138 | \$5,897,651 | \$8,918,789 |
| 2005*** | \$3,024,267 | \$5,849,330 | \$8,873,597 |

* FY 2003 collections were reduced as a result of property tax billing delays in CY 2003.

**FY 2004 collections were increased as a result of CY 2003 billing delays and of unadjusted CY 2003 tax rates.

*** FY 2005 collections were increased as a result of billing delays.

DISTRIBUTION:

State Fair: State Fair Fund.

State Forestry: State Forestry Fund receives amount generated by \$0.00157 tax rate.

State Budget Agency receives amount generated by \$0.00003 tax rate for DLGF database management.

LOCAL OPTION TAXES

**COUNTY ADJUSTED
GROSS INCOME TAX (CAGIT)**

IC 6-3.5-1.1

ACCT. NO. 1000-780010

TAXPAYER: An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CAGIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for state Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled, and credit for taxes imposed by governmental entities outside of Indiana.

RATE: 0.25% for nonresident county taxpayers, and 0.5%, 0.75%, or 1% for resident county taxpayers (according to the election of each county council). If a county council elects to decrease its CAGIT rate, it may do so by increments of 0.1%.

RATE EXCEPTIONS: Jackson County and Pulaski County may impose CAGIT for resident county taxpayers at a tax rate of 1.1% and 1.3%, respectively. Additional revenues for Jackson County are required to be used for funding the operation of a jail and juvenile center, and additional revenues for Pulaski County are required to be used for funding the operation of a jail and justice center. Daviess County CAGIT, Elkhart County CAGIT, and Marshall County CAGIT may be imposed at 1.15%, 1.2%, or 1.25% for the construction of new jail or juvenile facilities or the repair of existing facilities. Union County CAGIT may be imposed at 1.25% rate in order to fund repairs and renovation to the Union County courthouse.

PROCEDURE: CAGIT is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of CAGIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, with refunds accounted for, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of CAGIT

revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Any excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated in the same manner as certified distributions, but is deposited in the county civil taxing unit's rainy day fund.

DISTRIBUTION OF REVENUE: The certified distribution is received by the county treasurer and is distributed to taxing units as local property tax replacement credits (LPTRC) and certified shares. The allocation of LPTRC and certified shares to taxing units is based on the taxing unit's property tax levy. LPTRC are used by all units of government for property tax relief. However, certified shares are used only by civil taxing units, in part, for additional property tax relief and, in part, for general government purposes.

For allocation purposes, a civil taxing unit's levy includes the levy of any special taxing unit functioning on behalf of the civil taxing unit. However, the county fiscal body determines if a solid waste management district may receive certified shares.

Certain counties: Daviess, Elkhart, Jackson, Marshall, Pulaski, and Wayne use a portion of the certified distribution for costs of operating jails or juvenile detention or justice centers. Union County uses a portion of their distribution for courthouse repairs.

The revenue for these purposes are not considered in the determination of LPTRC and certified shares.

PERCENTAGES: The percentage of a certified distribution that will be allocated as property tax replacement credits or as certified shares depends upon the CAGIT rate for resident county taxpayers. The percentages are set forth in the following table:

Certified Distribution Allocation (based on CAGIT rate for resident county taxpayers)

| <u>CAGIT Rate</u> | <u>Property Tax Replacement</u> | <u>Certified Shares</u> |
|-----------------------|-------------------------------------|-----------------------------|
| 0.5% | 50% | 50% |
| 0.75% | 33-1/3% | 66-2/3% |
| 1.0% | 25% | 75% |

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration funds will be added to the county levy base in calculating certified shares.

Effective January 1, 2006, the following changes affect the CAGIT distribution base (SEA 609-2005):

- (1) A taxing unit's share of LPTRC or certified shares received in previous year are added to the unit's current levy base.
- (2) The property tax levy for all debt service incurred by a unit after June 30, 2005, is subtracted from the unit's levy base.

ALLOCATION: The certified distribution is allocated to each county treasurer from a CAGIT special account (within the state General Fund) by equal shares in May and in November. Before October 2 of each year, the Department of State Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

**County Adjusted Gross Income Tax (CAGIT)
Certified Distributions and Rates**

| CAGIT County | FY 2006 Rate | CY 2005 Cert. Distribution | CY 2006 Cert. Distribution |
|-------------------------|-------------------------|---------------------------------------|---------------------------------------|
| 1 Bartholomew | 1.00% | \$12,831,110 | \$15,928,683 |
| 2 Benton | 1.00% | 1,179,256 | 1,624,265 |
| 3 Blackford | 1.00% | 1,688,785 | 1,800,827 |
| 4 Brown | 1.00% | 2,347,892 | 2,757,788 |
| 5 Carroll | 1.00% | 2,895,784 | 3,256,922 |
| 6 Cass | 1.00% | 5,338,396 | 5,942,784 |
| 7 Clark | 1.00% | 14,651,971 | 16,401,864 |
| 8 Clay | 1.25% | 4,342,861 | 4,626,436 |
| 9 Clinton | 1.00% | 4,491,463 | 5,119,339 |
| 10 Crawford | 0.75% | 887,090 | 972,968 |
| 11 Daviess | 1.25% | 4,824,509 | 5,187,462 |
| 12 Decatur | 1.00% | 3,496,905 | 4,098,654 |
| 13 Dekalb | 1.00% | 6,401,753 | 7,107,186 |
| 14 Elkhart | 1.25% | 35,426,043 | 44,411,610 |
| 15 Floyd | 0.75% | 11,144,858 | 11,002,349 |
| 16 Fountain | 1.00% | 2,293,266 | 2,601,256 |
| 17 Franklin | 1.00% | 3,262,481 | 4,236,312 |
| 18 Fulton | 1.00% | 2,697,820 | 3,080,742 |
| 19 Hancock | 1.00% | 12,365,524 | 14,184,834 |
| 20 Harrison | 0.75% | 4,118,100 | 4,906,698 |
| 21 Hendricks | 1.00% | 23,606,787 | 27,584,131 |
| 22 Huntington | 1.00% | 5,437,347 | 6,126,975 |
| 23 Jackson | 1.10% | 6,255,497 | 7,275,282 |
| 24 Jasper | 1.00% | 4,631,877 | 5,433,748 |
| 25 Jay | 1.00% | 2,496,380 | 2,779,615 |
| 26 Jennings | 1.00% | 3,341,992 | 3,844,377 |
| 27 Johnson | 1.00% | 24,276,010 | 27,721,107 |
| 28 LaGrange | 1.00% | 4,182,042 | 5,487,030 |
| 29 LaPorte | 0.50% | 8,164,841 | 9,124,620 |
| 30 Lawrence | 1.00% | 5,976,810 | 6,785,930 |
| 31 Marshall | 1.25% | 8,265,851 | 9,304,992 |
| 32 Morgan | 1.00% | 11,393,239 | 12,649,123 |
| 33 Newton | 1.00% | 2,041,666 | 2,271,811 |
| 34 Noble | 1.00% | 6,221,635 | 6,576,596 |
| 35 Ohio | 1.00% | 903,926 | 952,687 |
| 36 Orange | 1.00% | 2,150,515 | 2,547,272 |
| 37 Owen | 1.00% | 2,688,683 | 2,851,993 |
| 38 Parke | 1.00% | 1,878,918 | 2,185,408 |

| | | | |
|---------------|-------|------------|------------|
| 39 Pulaski | 1.30% | 2,226,883 | 2,793,830 |
| 40 Putnam | 1.00% | 4,896,405 | 5,276,829 |
| 41 Randolph | 1.00% | 3,356,403 | 3,654,614 |
| 42 Ripley | 1.00% | 4,211,692 | 4,655,307 |
| 43 Rush | 1.00% | 2,221,396 | 2,221,396 |
| 44 Shelby | 1.00% | 6,540,995 | 7,581,249 |
| 45 Starke | 0.50% | 1,257,545 | 1,469,948 |
| 46 Steuben | 1.00% | 4,985,013 | 5,309,005 |
| 47 Tipton | 1.00% | 2,686,263 | 3,123,241 |
| 48 Union | 1.25% | 1,152,328 | 1,381,643 |
| 49 Vigo | 0.75% | 11,044,639 | 11,403,083 |
| 50 Wabash | 1.00% | 4,741,714 | 5,501,492 |
| 51 Warren | 1.00% | 1,197,595 | 1,395,785 |
| 52 Washington | 1.00% | 3,290,712 | 4,166,654 |
| 53 Wayne | 1.25% | 12,152,048 | 13,524,030 |
| 54 Wells | 1.00% | 4,120,662 | 4,619,813 |
| 55 White | 1.00% | 3,435,339 | 3,899,217 |
| 56 Whitley | 1.00% | 4,754,045 | 5,721,851 |

TOTAL**\$338,871,560****\$388,450,663****COUNTY OPTION INCOME TAX (COIT)**

IC 6-3.5-6

ACCT. NO. 1000-700010

TAXPAYER: An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for COIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for COIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which COIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county, instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for state Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled, and credit for taxes imposed by governmental entities outside of Indiana.

RATE: 0.2% initially for resident county taxpayers (according to the election of each county income tax council) increasing by 0.1% each year until the rate equals 0.6%. After reaching 0.6%, the county income tax council may pass an ordinance to increase the tax rate by 0.1% each year until reaching a maximum tax rate of 1%. County income tax councils, by ordinance, may also decrease or freeze their COIT rates.

The COIT rate in effect for nonresident county taxpayers is at all times one-fourth of the tax rate imposed upon resident county taxpayers.

PROCEDURE: COIT is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of COIT revenue to be distributed to counties during an ensuing calendar year equals

the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, with accounted refunds, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of COIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Any excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated the same way as certified distributions, but is deposited in the county civil taxing unit's rainy day fund.

DISTRIBUTION OF REVENUE: COIT revenue received by the county auditor can be used for the following purposes: (1) to replace property tax revenue lost by taxing units and school corporations due to the allowance of an increased homestead credit; (2) to fund the operation of public communications

systems and computer facilities districts; (3) to fund the operation of public transportation corporations; (4) to finance certain economic development project bonds; (5) to fund certain redevelopment initiatives in Marion County; and (6) to make allocations of distributive shares to civil taxing units.

The amount of distributive shares that each civil taxing unit in a county is entitled to receive each month is equal to its share of the property taxes imposed in the county by civil units (except in Marion County). The county fiscal body determines if a solid waste management district may receive certified shares.

For Marion County, COIT revenues are distributed according to the schedule in IC 6-3.5-6-18.5, with any excess money distributed to those units whose share of property taxes imposed is greater than its respective factor listed in IC 6-3.5-6-18.5.

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration funds, will be added to the county levy base in calculating certified distributions. In the case of a county containing a consolidated city, an amount equal to the property taxes imposed by the county in 1999 for its welfare administration fund will be used in calculating certified shares.

Effective January 1, 2006, the following changes affect the COIT distribution base (SEA 609-2005):

(1) A taxing unit's certified shares received in previous year are added to the unit's current levy base.

(2) The property tax levy for all debt service incurred by a taxing unit after June 30, 2005, is subtracted from the unit's levy base.

ALLOCATION: One-twelfth of the certified distribution is allocated to each county treasurer on the first day of each month from a COIT special county account within the state General Fund.

**County Option Income Tax (COIT)
Certified Distributions and Rates**

| COIT County | FY 2006 Rate | CY 2005 Cert. Distribution | CY 2006 Cert. Distribution |
|------------------------|-------------------------|---------------------------------------|---------------------------------------|
| 1 Adams | 0.60% | \$2,658,254 | \$3,046,754 |
| 2 Allen | 0.60% | 34,196,391 | 41,711,269 |
| 3 Boone | 1.00% | 12,470,296 | 16,586,627 |
| 4 Dearborn | 0.60% | 5,035,123 | 5,747,003 |
| 5 Delaware | 0.60% | 9,818,588 | 10,797,480 |
| 6 Dubois | 0.60% | 4,856,402 | 5,222,067 |
| 7 Fayette | 1.00% | 3,281,506 | 3,507,024 |
| 8 Grant | 1.00% | 9,323,437 | 9,323,437 |
| 9 Greene | 1.00% | 4,021,998 | 4,535,427 |
| 10 Hamilton | 1.00% | 62,711,452 | 81,501,969 |
| 11 Henry | 1.00% | 7,187,070 | 7,706,564 |
| 12 Howard | 0.70% | 10,560,581 | 11,476,083 |
| 13 Knox | 0.50% | 1,191,322 | 2,456,116 |
| 14 Kosciusko | 0.70% | 8,470,025 | 11,120,688 |
| 15 Madison | 1.00% | 19,093,911 | 20,906,186 |
| 16 Marion | 0.80% | 104,750,918 | 137,952,457 |
| 17 Martin | 0.80% | 1,106,256 | 1,236,864 |
| 18 Miami | 0.60% | 2,829,013 | 3,045,098 |
| 19 Monroe | 1.00% | 18,326,273 | 21,343,437 |
| 20 Montgomery | 1.00% | 5,080,243 | 6,153,119 |
| 21 Perry | 0.50% | 1,169,909 | 1,347,506 |
| 22 Saint Joseph | 0.60% | 26,484,316 | 31,044,322 |
| 23 Scott | 1.00% | 2,857,990 | 3,192,145 |
| 24 Spencer | 0.30% | 938,358 | 1,030,848 |
| 25 Switzerland | 1.00% | 1,136,586 | 1,274,719 |
| 26 Tippecanoe | 0.60% | 13,586,327 | 15,535,833 |
| 27 Vanderburgh | 1.00% | 29,467,540 | 34,211,339 |
| TOTAL | | \$402,610,083 | \$493,012,380 |

COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)
IC 6-3.5-7 ACCT. NO. 1000-790010

TAXPAYER: An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CEDIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for state Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled.

RATE: CEDIT may be imposed at the following tax rates: 0.1% 0.2% 0.25% 0.3% 0.35% 0.4% 0.45% and 0.5% (with certain exceptions). In counties that impose CAGIT and CEDIT, the combined rates may not exceed 1.25% (with certain exceptions). In COIT counties, the combined COIT/CEDIT rate may not exceed 1% (with certain exceptions).

Counties decreasing their CAGIT or COIT rates may not adopt CEDIT or increase their CEDIT rates in the same year.

RATE EXCEPTIONS: Hancock County may adopt a maximum CEDIT rate of 0.15% for purposes of replacing public library property taxes, under certain circumstances, via property tax replacement credits. Additional revenue generated by an additional rate may be used for CEDIT purposes in accordance with current law. Knox County may impose a maximum CEDIT rate of 0.5% to construct a jail or renovate an existing jail. Beginning in CY 2003, counties may exceed the CEDIT rate limit and the combined CAGIT/CEDIT and COIT/CEDIT rate limits by up to 0.25% to provide additional Homestead Credits to mitigate the effects on homeowners of a 100% business inventory deduction.

PROCEDURE: CEDIT is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of CEDIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, less refunds, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of CEDIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated the same way as certified distributions, but are deposited in the county civil taxing unit's rainy day fund.

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration funds will be used in calculating certified shares.

ALLOCATION: The certified distribution is allocated to the county auditor from a CEDIT special county account (within the state General Fund) for distribution to counties, cities, and towns that have a capital improvement plan.

Distributive shares are based on total property taxes first due and payable to the county, town, or city during the calendar year in which the month falls. However, a county that adopted CEDIT after June 1, 1992, may elect to distribute CEDIT shares based on population figures.

The certified distribution is allocated in May and in November of each year and can be used for economic development projects (or hazardous waste cleanup in certain counties). In counties that have imposed CAGIT and COIT, CEDIT revenues may be used for capital projects. Counties may also use a portion of CEDIT revenues to provide additional Homestead Credits up to the total amount of the residential tax shift in the county resulting from a 100% inventory deduction.

Before October 2 of each year, the Department of State Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

**County Economic Development Income Tax (CEDIT)
Certified Distributions and Rates**

| CEDIT County | FY 2006 Rate | CY 2005 Cert. Distribution | CY 2006 Cert. Distribution |
|-------------------------|-------------------------|---------------------------------------|---------------------------------------|
| 1 Adams | 0.524% | \$ 2,401,278 | \$ 2,860,119 |
| 2 Allen | 0.40% | 24,399,073 | 27,940,760 |
| 3 Benton | 0.29% | 347,945 | 474,127 |
| 4 Blackford | 0.36% | 620,004 | 700,258 |
| 5 Brown | 0.25% | 616,529 | 690,586 |
| 6 Carroll | 0.10% | 288,940 | 326,266 |
| 7 Cass | 0.50% | 2,738,248 | 2,907,033 |
| 8 Clark | 0.50% | 8,642,630 | 8,560,067 |
| 9 Clinton | 0.50% | 2,265,050 | 2,538,417 |
| 10 Crawford | 0.25% | 291,012 | 325,284 |
| 11 Daviess | 0.50% | 1,052,284 | 1,958,525 |
| 12 Decatur | 0.33% | 1,214,611 | 1,353,091 |
| 13 DeKalb | 0.50% | 3,231,599 | 3,593,420 |
| 14 Delaware | 0.45% | 7,353,009 | 8,049,831 |
| 15 Dubois | 0.40% | 3,244,756 | 3,490,141 |
| 16 Elkhart | 0.25% | 7,608,206 | 9,344,010 |
| 17 Fayette | 0.37% | 1,278,181 | 1,254,303 |
| 18 Floyd | 0.40% | 5,943,924 | 6,321,177 |
| 19 Fountain | 0.10% | 229,327 | 251,417 |
| 20 Franklin | 0.25% | 865,149 | 1,063,049 |
| 21 Fulton | 0.43% | 1,181,886 | 1,290,944 |
| 22 Gibson | 0.50% | 2,754,388 | 3,122,249 |
| 23 Grant | 0.25% | 2,478,010 | 2,435,178 |
| 24 Hancock | 0.15% | 1,849,054 | 2,129,687 |
| 25 Harrison | 0.25% | 1,387,210 | 1,643,475 |
| 26 Hendricks | 0.40% | 9,464,305 | 11,005,522 |
| 27 Howard | 0.20% | 3,008,227 | 3,284,412 |
| 28 Huntington | 0.25% | 1,362,619 | 1,531,873 |
| 29 Jackson | 0.50% | 1,496,504 | 3,373,703 |
| 30 Jasper | 0.25% | n/a | 1,376,387 |
| 31 Jay | 0.50% | 631,547 | 1,407,563 |
| 32 Jefferson | 0.35% | 1,715,811 | 1,648,422 |
| 33 Jennings | 0.25% | 910,013 | 961,766 |
| 34 Knox | 0.50% | 1,935,704 | 2,885,660 |
| 35 Kosciusko | 0.30% | 3,933,139 | 4,771,222 |
| 36 LaGrange | 0.40% | 1,835,755 | 2,244,905 |
| 37 LaPorte | 0.45% | 7,453,679 | 8,330,156 |

| | | | |
|-----------------|--------|----------------------|----------------------|
| 38 Madison | 0.25% | 4,947,599 | 4,754,943 |
| 39 Martin | 0.20% | 278,745 | 311,636 |
| 40 Miami | 0.44% | 2,565,734 | 2,250,742 |
| 41 Morgan | 0.27% | 806,281 | 3,101,582 |
| 42 Noble | 0.50% | 3,211,834 | 3,528,694 |
| 43 Orange | 0.25% | 552,743 | 638,019 |
| 44 Owen | 0.30% | 670,533 | 856,602 |
| 45 Parke | 0.50% | 998,774 | 1,085,397 |
| 46 Perry | 0.50% | 1,160,209 | 1,377,390 |
| 47 Pike | 0.40% | 734,421 | 803,057 |
| 48 Porter | 0.50% | 7,268,348 | 16,882,107 |
| 49 Pulaski | 0.43% | 755,233 | 888,663 |
| 50 Putnam | 0.25% | 1,222,164 | 1,322,357 |
| 51 Randolph | 0.50% | 1,705,097 | 1,861,960 |
| 52 Ripley | 0.38% | 1,613,211 | 1,763,531 |
| 53 Rush | 0.25% | 609,026 | 1,368,955 |
| 54 Saint Joseph | 0.20% | 8,984,150 | 10,610,460 |
| 55 Scott | 0.16% | 483,416 | 479,316 |
| 56 Shelby | 0.25% | 1,683,939 | 1,896,339 |
| 57 Spencer | 0.50% | 1,616,264 | 1,748,913 |
| 58 Starke | 0.50% | 1,225,971 | 1,469,598 |
| 59 Steuben | 0.29% | 1,652,137 | 1,612,986 |
| 60 Tippecanoe | 0.40% | 9,078,093 | 10,401,785 |
| 61 Tipton | 0.33% | 923,881 | 1,029,243 |
| 62 Union | 0.25% | 237,736 | 277,778 |
| 63 Vermillion | 0.10% | 259,112 | 277,741 |
| 64 Vigo | 0.50% | 7,363,093 | 8,019,808 |
| 65 Wabash | 0.50% | 2,507,472 | 2,668,938 |
| 66 Warren | 0.25% | 311,804 | 356,467 |
| 67 Warrick | 0.50% | 5,663,549 | 6,386,739 |
| 68 Washington | 0.50% | 1,715,279 | 2,036,212 |
| 69 Wayne | 0.25% | 2,371,644 | 2,742,518 |
| 70 Wells | 0.45% | 1,938,789 | 2,038,449 |
| 71 White | 0.25% | 858,915 | 977,958 |
| 72 Whitley | 0.233% | 1,017,352 | 1,316,910 |
| TOTAL | | \$197,022,151 | \$236,588,797 |

FOOD AND BEVERAGE TAX

IC 6-9

ACCT. NO. 3220-110200 through 119400

TAXPAYER: Purchasers of food and beverages prepared for consumption at a location or on equipment provided by a retail merchant. Effective 1/1/2004, this includes food or beverages sold in a heated state or heated by seller. The tax also includes foods where two or more food ingredients are combined by seller as single item (with certain exceptions) and food sold with eating utensils provided by seller.

TAX BASE: Gross retail income received by merchant from sale of food and beverage.

RATE: 1% of the sale price.

PROCEDURE: The tax is paid to the Department of State Revenue at the same time as the Sales Tax. Certain counties have the option to collect the food and beverage tax locally.

EXEMPTIONS: Any furnishing of food or beverages that is exempt from state Sales Tax liability.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

| Unit | Code Cite | Purpose | FY 2005 Revenue |
|-----------------------------|------------------|---|------------------------|
| 1 Allen Co. | 6-9-33 | Supplemental Coliseum Improvement Fund* | \$4,988,923 |
| 2 Avon, Hendricks Co. | 6-9-27 | Sewer, Park, Water, and Drainage Facilities | n/a |
| 3 Boone Co. | 6-9-35 | **** | n/a |
| 4 Brownsburg, Hendricks Co. | 6-9-27 | Sewer, Park, Water, and Drainage Facilities | 341,451 |
| 5 Carmel, Hamilton Co. | 6-9-35 | Property tax levy reduction, or any legal/corporate purpose | n/a |
| 6 Delaware Co. | 6-9-21 | Civic Center | 1,679,697 |

| | | | | State Taxes |
|--------------|------------------------------|--------|---|---------------------|
| 7 | Hamilton Co. | 6-9-35 | **** | n/a |
| 8 | Hancock Co. | 6-9-35 | **** | n/a |
| 9 | Hendricks Co. | 6-9-35 | **** | n/a |
| 10 | Henry Co. | 6-9-25 | ** | 427,250 |
| 11 | Johnson Co. | 6-9-35 | **** | n/a |
| 12 | Madison Co. | 6-9-26 | *** | 1,425,534 |
| 13 | Martinsville, Morgan Co. | 6-9-27 | Renovation of City Hall. Police, Fire, Sewer, and Water Drainage Facilities | n/a |
| 14 | Marion Co. | 6-9-12 | Capital Improvements | 17,099,375 |
| 15 | Marion Co. | 6-9-35 | Stadium & Convention Center Improvements | n/a |
| 16 | Mooresville, Morgan Co. | 6-9-27 | Sewer, Park, Water, and Drainage Facilities | 315,908 |
| 17 | Nashville, Brown Co. | 6-9-24 | Public Parking and Restrooms | 137,591 |
| 18 | Noblesville, Hamilton Co. | 6-9-35 | Property tax levy reduction, or any legal/corporate purpose | n/a |
| 19 | Plainfield, Hendricks Co. | 6-9-27 | Sewer, Park, Water, and Drainage Facilities | 556,613 |
| 20 | Shelby Co. | 6-9-35 | **** | n/a |
| 21 | Shipshewana, LaGrange Co. | 6-9-27 | Sewer, Park, Water, and Drainage Facilities | 86,662 |
| 22 | Vanderburgh Co. | 6-9-20 | Airport Terminal***** | 3,311,765 |
| 23 | Westfield, Hamilton Co. | 6-9-35 | Property tax levy reduction, or any legal/corporate purpose | n/a |
| TOTAL | | | | \$30,370,769 |

*Supplemental Coliseum Improvement Fund (SCIF) began receiving revenue in August 2000, replacing the Coliseum Expansion Fund (CEF).

**Revenue may be used for various economic development and tourism projects. Current law provides that the tax council will be abolished Jan. 1, 2016.

***Anderson Economic Development Fund, juvenile detention center, and county general fund for economic development.

****50% of revenue collections are transferred to Marion County Capital Improvement Board (MCCIB) to construct the new Marion County stadium and expand/improve the Indiana Convention Center. If total collections transferred to MCCIB were to reach \$5 M in a given year, any revenue transferred to the MCCIB in excess of the \$5 M would be returned to the counties. The remaining 50% of collections are retained by a county for the county's budget, to reduce the county's property tax levy, or for any legal or corporate purpose which may include bond, lease, or obligations entered. Upon retirement of debt incurred by the MCCIB for the stadium and convention center, the county retains 100% of revenue collected until repeal of the tax. Revenue will be reported for FY 2006.

*****Vanderburgh County is allowed to finance improvements to the county auditorium or an auditorium renovation resulting in a new convention center and related parking facilities after all previously issued airport bonds have been paid in full.

n/a: No revenue received in FY 2005

DISTRIBUTION: Revenue from the tax is paid monthly by the State Treasurer to the unit upon warrants issued by the State Auditor.

INNKEEPER'S TAX

IC 6-9

ACCT. NO. 3220-100000

TAXPAYERS: Guests at hotels, motels, etc.

TAX BASE: Gross income derived from lodging income.

RATE: Varies by county as specified by statute or adopted by county fiscal body. May not exceed 5% if adopted under IC 6-9-18. The rate in Allen, Marion, St. Joseph, and Vanderburgh Counties is 6%. Marion County rate will increase to 9% in FY 2006.

PROCEDURE: For counties not collecting and administering the tax locally, the tax is remitted to the Department of State Revenue at the same time as Sales Tax.

ADMINISTRATION: County Treasurer; County Auditor; Sales Tax Division, Department of State Revenue

REVENUE & DISTRIBUTION: See following table.

INNKEEPER'S TAX

| | | | | | FY 2005 |
|----------------|-----------|-------|-----------|---|-------------|
| County | Code Cite | Rate | Eff. Date | Use | Collections |
| 1 Allen -- 1,2 | 6-9-9-3 | 0.06 | 01/01/72 | Capital Improvement Fund | 2,909,406 |
| 2 Bartholomew | 6-9-18-3 | 0.05 | 03/01/89 | Convention, Visitor, and Tourism Promotion Fund | 833,831 |
| 3 Boone | 6-9-18-3 | 0.05 | 11/01/93 | Convention, Visitor, and Tourism Promotion Fund | 187,896 |
| 4 Brown | 6-9-14-6 | 0.05 | 01/01/84 | Convention, Visitor, and Tourism Promotion Fund | 521,896 |
| 5 Cass | 6-9-18-3 | 0.035 | 02/01/04 | Convention, Visitor, and Tourism Promotion Fund | 49,520 |
| 6 Clark -- 1 | 6-9-3-4 | 0.04 | 08/01/84 | 75% Conv. & Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund | 801,409 |
| 7 Crawford | 6-9-18-3 | 0.05 | 07/01/94 | Convention, Visitor, and Tourism Promotion Fund | 45,278 |
| 8 Daviess | 6-9-18-3 | 0.05 | 07/01/88 | Convention, Visitor, and Tourism Promotion Fund | 124,600 |
| 9 Dearborn | 6-9-18-3 | 0.05 | 4/18/95 | Convention, Visitor, and Tourism Promotion Fund | 397,545 |
| 10 Decatur | 6-9-18-3 | 0.05 | 01/01/97 | Convention, Visitor, and Tourism Promotion Fund | 109,965 |
| 11 DeKalb | 6-9-18-3 | 0.05 | 07/01/99 | Convention, Recreation, and Visitor Promotion Fund | 244,034 |
| 12 Delaware | 6-9-18-3 | 0.05 | 07/01/83 | Convention, Visitor, and Tourism Promotion Fund | 457,728 |
| 13 Dubois | 6-9-18-3 | 0.04 | 01/01/92 | Convention, Visitor, and Tourism Promotion Fund | 270,541 |
| 14 Elkhart | 6-9-19-3 | 0.05 | 07/01/83 | Convention, Visitor, and Tourism Promotion Fund | 1,127,342 |
| 15 Fayette | 6-9-16-3 | 0.05 | 11/12/02 | Convention, Visitor, and Tourism Promotion Fund | 49,710 |
| 16 Floyd -- 1 | 6-9-3-4 | 0.04 | 11/12/02 | 75% Conv. & Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund | 156,753 |
| 17 Franklin | 6-9-18-3 | 0.05 | 07/01/01 | Convention, Visitor, and Tourism Promotion Fund | 86,768 |
| 18 Fulton | 6-9-18-3 | 0.03 | 05/23/00 | Convention, Visitor, and Tourism Promotion Fund | 33,047 |
| 19 Gibson | 6-9-18-3 | 0.05 | 07/01/97 | Convention, Visitor, and Tourism Promotion Fund | 139,733 |

| | | | | | | FY 2005 |
|-------------------|-------------|-------------|-------------|---|------------|--------------------|
| County | Code | Cite | Rate | Eff. Date | Use | Collections |
| 20 Grant | 6-9-18-3 | 0.05 | 07/01/83 | Convention, Visitor, and Tourism Promotion Fund | | 263,593 |
| 21 Hamilton | 6-9-18-3 | 0.03 | 07/01/89 | Convention, Visitor, and Tourism Promotion Fund | | 1,058,485 |
| 22 Hancock | 6-9-18-3 | 0.04 | 01/1/02 | Convention, Visitor, and Tourism Promotion Fund | | 165,159 |
| 23 Harrison -- 1 | 6-9-18-3 | 0.04 | 12/01/86 | Convention, Visitor, and Tourism Promotion Fund | | 414,974 |
| 24 Hendricks | 6-9-18-3 | 0.05 | 01/01/98 | Convention, Visitor, and Tourism Promotion Fund | | 772,852 |
| 25 Henry | 6-9-18-3 | 0.05 | 06/01/89 | Convention, Visitor, and Tourism Promotion Fund | | 116,688 |
| 26 Howard | 6-9-16-6 | 0.05 | 07/01/81 | Convention and Visitor Promotion Fund | | 477,787 |
| 27 Huntington | 6-9-18-3 | 0.05 | 01/01/94 | Convention, Visitor, and Tourism Promotion Fund | | 135,699 |
| 28 Jackson -- 3 | 6-9-32-3 | 0.05 | 01/01/96 | Convention, Visitor, and Tourism Promotion Fund | | 264,636 |
| 29 Jay | 6-9-18-3 | 0.05 | 01/01/01 | Convention, Recreation, and Visitor Promotion Fund | | 35,620 |
| 30 Jefferson -- 1 | 6-9-15-6 | 0.05 | 07/01/81 | Convention and Tourism Fund | | 204,368 |
| 31 Jennings | 6-9-18-3 | 0.05 | 01/01/95 | Convention, Visitor, and Tourism Promotion Fund | | 31,097 |
| 32 Knox | 6-9-18-3 | 0.05 | 08/01/93 | Convention, Visitor, and Tourism Promotion Fund | | 179,138 |
| 33 Kosciusko | 6-9-18-3 | 0.05 | 01/01/87 | Convention, Visitor, and Tourism Promotion Fund | | 351,115 |
| 34 LaGrange | 6-9-18-3 | 0.05 | 07/01/93 | Convention, Visitor, and Tourism Promotion Fund | | 361,839 |
| 35 Lake | 6-9-2-1 | 0.05 | 07/29/75 | 35% Convention; Tourism & Visitor Promotion Fund; 44.33% I.U.-Northwest; 9% Cities & Towns; 9% P.U.-Calumet; 2.67% Gary & Hammond convention facilities - 4 | | 2,116,284 |
| 36 Laporte | 6-9-6-6 | 0.05 | 01/01/79 | Convention, Tourism, and Recreation Fund | | 645,341 |
| 37 Lawrence | 6-9-18-3 | 0.03 | 11/19/91 | Convention, Visitor, and Tourism Promotion Fund | | 158,677 |
| 38 Madison | 6-9-17-3 | 0.05 | 07/01/82 | Convention, Visitor, and Tourism Promotion Fund | | 401,235 |

| | | | | | | FY 2005 |
|-----------------|-----------|------|------|-----------|--|-------------|
| County | Code | Cite | Rate | Eff. Date | Use | Collections |
| 39 Marion -- 1 | 6-9-8-3 | | 0.06 | 01/01/76 | Capital Improvement Fund | 21,251,362 |
| 40 Marshall | 6-9-18-3 | | 0.03 | 04/01/91 | Convention, Visitor, and Tourism Promotion Fund | 159,537 |
| 41 Monroe | 6-9-4-6 | | 0.05 | 07/01/82 | Innkeepers Tax Fund -- 5 | 1,290,924 |
| 42 Montgomery | 6-9-18-3 | | 0.03 | 06/01/86 | Convention, Visitor, and Tourism Promotion Fund | 144,055 |
| 43 Noble | 6-9-18-3 | | 0.05 | 02/04/02 | Convention, Recreation, and Visitor Promotion Fund | 98,874 |
| 44 Ohio | 6-9-18-3 | | 0.05 | 08/01/96 | Convention, Visitor, and Tourism Promotion Fund | 97,928 |
| 45 Orange | 6-9-18-3 | | 0.02 | 01/01/99 | Convention, Visitor, and Tourism Promotion Fund | 103,824 |
| 46 Parke | 6-9-18-3 | | 0.05 | 08/01/92 | Convention, Visitor, and Tourism Promotion Fund | 111,632 |
| 47 Perry | 6-9-18-3 | | 0.05 | 09/01/95 | Convention, Visitor, and Tourism Promotion Fund | 108,208 |
| 48 Porter | 6-9-18-3 | | 0.05 | 01/01/86 | Convention, Visitor, and Tourism Promotion Fund | 820,555 |
| 49 Putnam | 6-9-18-3 | | 0.05 | 09/01/89 | Convention, Visitor, and Tourism Promotion Fund | 213,871 |
| 50 Ripley | 6-9-18-3 | | 0.05 | 01/01/96 | Convention, Visitor, and Tourism Promotion Fund | 46,103 |
| 51 St. Joseph | 6-9-1-5 | | 0.06 | 01/01/73 | Convention and Exhibition Center Fund | 2,959,761 |
| 52 Scott -- 1 | 6-9-18-3 | | 0.05 | 01/01/97 | Convention, Visitor, and Tourism Promotion Fund | 183,946 |
| 53 Shelby -- 1 | 6-9-18-3 | | 0.05 | 07/01/01 | Convention, Visitor, and Tourism Promotion Fund | 158,503 |
| 54 Spencer -- 1 | 6-9-18-3 | | 0.03 | 06/01/94 | Convention, Visitor, and Tourism Promotion Fund | 208,816 |
| 55 Steuben | 6-9-18-3 | | 0.05 | 06/01/94 | Convention, Visitor, and Tourism Promotion Fund | 391,371 |
| 56 Sullivan | 6-9-18-3 | | 0.02 | 01/01/94 | Convention, Visitor, and Tourism Promotion Fund | 10,888 |
| 57 Switzerland | 6-9-18-3 | | 0.05 | 01/01/92 | Convention, Visitor, and Tourism Promotion Fund | 366,833 |
| 58 Tippecanoe | 6-9-7-6 | | 0.05 | 09/01/86 | Innkeepers Tax Fund -- 6 | 1,495,844 |
| 59 Vanderburgh | 6-9-2.5-6 | | 0.06 | 07/01/83 | 41.7% C&V Prom. Fund; 25% Tour. Cap. Imp. Fund; 33.3% Conv. | 2,197,724 |

| | | | | | | FY 2005 |
|---------------|------------------|-------------|------------------|---|--|---------------------|
| County | Code Cite | Rate | Eff. Date | Use | | Collections |
| 60 Vermillion | 6-9-18-3 | 0.05 | 06/01/96 | Convention, Visitor, and Tourism Promotion Fund | | 7,913 |
| 61 Vigo | 6-9-11-6 | 0.05 | 08/01/80 | Convention and Visitor Promotion Fund | | 744,873 |
| 62 Wabash | 6-9-18-3 | 0.05 | 01/01/93 | Convention, Visitor, and Tourism Promotion Fund | | 84,055 |
| 63 Washington | 6-9-18-3 | 0.04 | 09/01/02 | Convention, Visitor, and Tourism Promotion Fund | | 8,782 |
| 64 Wayne | 6-9-10-6 | 0.05 | 07/01/80 | Convention and Tourism Fund | | 472,703 |
| 65 White | 6-9-10.5-6 | 0.03 | 07/01/97 | Lake Enhancement Fund | | 135,976 |
| TOTAL | | | | | | \$50,576,450 |

1 - Remitted to the Department of State Revenue; all others are collected locally.

2 - In Allen County, at least 1/6 of the revenue must be used for the promotion of conventions and tourism.

3 - Up to 25% of revenue may be used to promote and encourage industrial and economic development.

4 - Revenue that exceeds \$1.2 M each year shall be distributed as follows: 85% to the Convention, Tourism, and Visitor Promotion Fund; 5% to P.U.-Calumet for nursing education programs; 5% to I.U.-Northwest for medical education programs; and 5% to I.U.-Northwest for allied health education programs.

5 - For the service of county-issued bonds and debt of the Convention and Visitor Commission.

6 - For the service of county-issued bonds, the Convention and Visitor Commission, and other projects.

PROPERTY TAXES

DEFINITION OF PROPERTY TAX TERMS

Abstract Assessed Value: The actual value used to create tax bills. Changes to assessments after AV is certified can cause Abstract AV to differ from Certified AV.

Abstract Levy: The product of the Abstract Assessed Value multiplied by the tax rate.

Assessed Valuation: Before 2002, Assessed Value was equal to 33-1/3% of the true tax value of property. Currently, Assessed Value equals 100% of true tax value.

Budget (or Certified) Levy: The Property Tax Levy that is certified by the DLGF at the time the unit's budget is approved.

Certified Assessed Value: The Assessed Value certified by the county auditor for use in preparing budgets and calculating tax rates.

County Abstract: The document used by the county auditor to record assessed values, deductions, exemptions, and taxes charged based on actual property tax billings. The Auditor of State uses the abstract for settlement with the county.

Homestead Credit: A 20% credit against a taxpayer's net property tax liability on qualifying funds that reduces the amount of tax owed for the principal owner-occupied residence.

NOTE: The minimum expenditure for PTRC and Homestead Credit is equal to the total amount spent in CY 2002 plus the amount of revenue generated by one percentage point of sales tax in the current year. The total appropriation for PTRC and Homestead Credits in FY 2006 and FY 2007 is \$2,028.5 M in each year. All PTRC and Homestead Credit percentages will be proportionally reduced if the total credit payouts at the full percentages would exceed the appropriation.

Levy: The total amount of income expected to be raised from property taxes by a governmental unit.

Personal Property: Tangible property not permanently affixed to and a part of real estate. Includes business depreciable

property, business inventory, and individual personal property such as mobile homes and recreational vehicles.

Property Tax Replacement Fund: Money deposited into this fund comes from 50% of the Sales Tax receipts and 14% of receipts from the Individual Adjusted Gross Income Tax. Revenue is used to fund a portion of school expenses, and to reduce property tax liabilities through payment of the Property Tax Replacement Credit and the Homestead Credit.

Real Property: Land and improvements considered permanent fixtures. Gaming riverboats are also assessed as real property.

State Property Tax Replacement Credits: Each taxing unit receives from the state 20% of its operating tax levies attributable to real property and non-business personal property to be used to decrease property taxes. The amount of relief is indicated on the taxpayer's property tax bill. The 20% credit does not apply to debt incurred after 1984, school capital projects funds, cumulative building funds, or excessive levies established after 1983. It also does not apply to some excessive levies established in 1983. Beginning with taxes paid in CY 2003, the state funds an additional PTRC that is equal to 60% of the school general fund gross levy attributable to all property types.

NOTE: The minimum expenditure for PTRC and Homestead Credit is equal to the total amount spent in CY 2002 plus the amount of revenue generated by one percentage point of sales tax in the current year. The total appropriation for PTRC and Homestead Credits in FY 2006 and FY 2007 is \$2,028.5 M in each year. All PTRC and Homestead Credit percentages will be proportionally reduced if the total credit payouts at the full percentages would exceed the appropriation.

Tax Base: The total net assessed valuation of real and personal property.

Tax Rate: Expressed as a dollar rate per \$100 of Assessed Value (i.e., \$1.50 per \$100 AV).

$\text{Tax Rate} = \text{Budget Levy/Certified AV} \times 100.$

True Tax Value: The term used in determining the assessed valuation of property. The rules of the Department of Local

Government Finance are the basis for determining true tax value.

LOCAL PROPERTY TAXES

IC 6-1.1

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other personal and real property, March 1.

TAX BASE: The property tax is imposed on real property and on certain types of personal property. Personal property subject to the tax includes the following: nursery stock severed from the ground; florists' stocks of growing crops ready for sale as potted plants; advertising devices, such as billboards, located on real property not owned by the owner of the devices; motor vehicles not subject to the Motor Vehicle Excise Tax or the Commercial Motor Vehicle Excise Tax; airplanes not subject to the Aircraft Excise Tax; mobile homes not on a permanent foundation; equipment or machine foundations not supporting a building; and all other tangible personal property held for sale in the ordinary course of a trade; held, used, or consumed in connection with the production of income; or held as an investment.

EXEMPTIONS: Property owned by the following entities: government; corporations organized to perpetuate the memory of soldiers and sailors; not-for-profit corporations organized to promote the fine arts; public libraries; fraternal benefit associations; college fraternities and sororities; YMCA; YWCA; Salvation Army; K of C; YMHA; Boy Scouts; Girl Scouts; not-for-profit water companies and sewage disposal companies; air and water pollution equipment; property used for educational, scientific, literary, religious, or charitable purposes; and certain veterans' organizations; a county or district agricultural association; cemetery corporations, firms, or associations; real property used to dispense gratuitously medicine and medical advice by an entity that exists for that purpose; inventory located within an enterprise zone; certain inventory stored in a warehouse pending shipment out of state (even if repackaging of the product takes place in Indiana); inventory ready for out-of-state shipment, except for final packaging if packaging is not

practical until receipt of a final customer order; certain inventory shipped into Indiana by a nonresident and stored in a warehouse pending shipment within Indiana; raw materials and work-in-process inventory that will be incorporated into goods that will be shipped out of state; imports and exports stored in a foreign trade zone; property owned by an Indiana not-for-profit corporation and used in the operation of a licensed health care facility, a residential facility for the aged, or a Christian Science home or sanatorium; hospital property used to furnish goods or services to other hospitals, and property owned by a shared hospital services organization; personal property owned by a coal mining operation used to meet reclamation standards; property acquired by a nonprofit organization for renovating or erecting a single family residence that will be given away or sold in a charitable manner. In addition, qualified wildlife habitat or riparian land is assessed at \$1 per acre. Land classified as a filter strip is assessed at \$1 per acre.

CREDITS: A property tax credit reduces a taxpayer's net property tax liability. The following credits are state-funded:

NOTE: The minimum expenditure for PTRC and Homestead Credit is equal to the total amount spent in CY 2002 plus the amount of revenue generated by one percentage point of sales tax in the current year. The total appropriation for PTRC and Homestead Credits in FY 2006 and FY 2007 is \$2,028.5 M in each year. All PTRC and Homestead Credit percentages will be proportionally reduced if the total credit payouts at the full percentages would exceed the appropriation.

State Property Tax Replacement Credit (20% of qualifying levies on real property and non-business personal property) (Beginning in 2003, the state also pays a PTRC equal to 60% of the gross school general fund levy.)

| | | |
|-----------|-----------|-----------------|
| Payments: | CY 2000 | \$829,613,558 |
| | CY 2001 | \$886,487,873 |
| | CY 2002 | \$912,700,017 |
| | CY 2003* | \$1,660,099,000 |
| | CY 2004** | \$1,715,600,000 |

*2003 credits have been updated with amounts for all 92 counties.

**2004 credits are estimates based on actual data from 91 counties and estimates for Brown County. This number will be updated in the next edition of this book.

State Homestead Credit (Beginning in 2003, Homestead Credit is equal to 20% of the net levy on qualifying funds.)

| | | | <u>Credit %</u> |
|-----------|-----------|---------------|-----------------|
| Payments: | CY 2000 | \$184,478,525 | 10% gross |
| | CY 2001 | \$195,489,317 | 10% gross |
| | CY 2002 | \$209,016,960 | 10% gross |
| | CY 2003* | \$209,565,533 | 20% net |
| | CY 2004** | \$228,800,000 | 20% net |

*2003 credits have been updated with amounts for all 92 counties.

**2004 credits are estimates based on actual data from 91 counties and estimates for Brown County. This number will be updated in the next edition of this book.

Counties that adopt the County Option Income Tax (COIT) may provide up to 8% in additional homestead credits paid from COIT revenues. The 8% maximum rate is adjustable to negate the effects of using only operating funds as a base for calculation.

In addition, counties may adopt a County Economic Development Income Tax (CEDIT) rate of up to 0.25% to provide additional homestead credits to offset the shift to homeowners from the 100% deduction for inventory.

DEDUCTIONS: A property tax deduction reduces the taxable assessed value of property, resulting in the net AV amount. Property tax deductions are described in the table following this section.

CURRENT PROPERTY TAX CONTROLS: Beginning in CY 2004, a local taxing unit's maximum permissible tax levy is equal to the previous year's actual levy and increased by the six-year average growth in Indiana nonfarm personal income. A unit may appeal this amount if its assessed value growth exceeds the statewide AV growth by at least 3%. Units may also file other petitions with the Department of Local Government Finance for increases in maximum levies. Under IC 6-1.1-18.5-13, -13.6, and

-16, the Department may grant permission for a civil taxing unit to increase its levy in excess of limitations for any of the following types of relief:

1. Costs resulting from annexation.
2. Costs of operating a new court.
3. Growth factor relief (explained above).
4. Costs of furnishing volunteer fire protection.
5. Public safety pension payments.
6. To increase poor relief rates to \$0.0167 per \$100 AV.
7. Public transportation.
8. Costs of hazardous waste removal in Tippecanoe County, Lafayette, West Lafayette, Connersville, and Columbia City.
9. Costs of expansion and operation of a jail or juvenile detention center in Howard County, in a county under a federal court order, or if the facility fails to meet construction and operation standards.
10. To increase a township's fire protection rate to pay a fair amount to a provider municipality.
11. Township fire protection for townships that borrow funds for three consecutive years.
12. To make permanent the annual PTRC reallocation appeals in the city of Goshen.
13. Cost of purchasing, expanding, or upgrading a voting system.
14. Property tax shortfalls due to the use of erroneous assessed valuation figures in setting tax rates.

The DLGF may grant permission to a school corporation to raise its levy in excess of limitations for the following types of relief:

1. Operating cost of a new facility (IC 6-1.1-19-4.4)
2. Emergency financial relief (IC 6-1.1-19-4.5(b))
3. Property Tax Levy Shortfall (IC 6-1.1-19-4.7)
4. Referendums (IC 6-1.1-19-4.5)
5. Transportation Operational Increase (IC 6-1.1-19-5.4)
6. Transfer Tuition (IC 6-1.1-19-5.1)

PROCEDURE: Property tax payments are based on net AV and tax rates. Township and county officials determine the AV of personal property annually and real property periodically. New improvements are assessed in the year they are made. Annual

adjustments to real property values are scheduled to begin with the 2006 pay 2007 tax year. The next general reassessment of real property is scheduled for the 2011 pay 2012 tax year.

The Department of Local Government Finance reviews budgets, tax rates, and levies of all political subdivisions and certifies its action by February 15. County treasurers collect the tax payments in May and November. If the property has an annual tax liability less than \$25, the county legislative body may require the taxpayer to make one annual payment before May 10. The Indiana Board of Tax Review reviews assessments upon appeal.

ADMINISTRATION: Department of Local Government Finance;
Indiana Board of Tax Review

DISTRIBUTION: Civil taxing units and schools.

| | TYPE OF DEDUCTION | AVAILABLE FOR | AMOUNT OF DEDUCTION** | LIMITATIONS |
|----|--|---|-------------------------------------|---|
| 1. | Mortgage IC 6-1.1-12-1 | Mortgaged real property or mobile homes | Up to \$3,000 per person or couple | 1/2 of assessed value or mortgage balance. |
| 2. | 65 or over IC 6-1.1-12-9 | Residence of persons 65 and over or their surviving spouses. | \$12,480, up to ½ of assessed value | \$25,000 maximum combined adjusted gross income and \$144,000 maximum assessed value. May not receive another deduction other than mortgage and homestead deductions. |
| 3. | Blind or disabled IC 6-1.1-12-11 | Residence of eligible person* | \$12,480 | \$17,000 maximum taxable gross income. |
| 4. | Partially disabled veteran IC 6-1.1-12-13 | Real or personal property of veteran or survivor.* Excess deduction may be used as a credit against vehicle excise tax. | \$24,960 | Wartime service, honorable discharge, and at least 10% service-connected disability. |
| 5. | Disabled veteran IC 6-1.1-12-14 | Real or personal property of veteran or survivor.* Excess deduction may be used as a credit against vehicle excise tax. | \$12,480 | Honorable discharge and total disability or age 62 with disability of 10% or more. Maximum total assessed value of \$113,000. |

| | TYPE OF DEDUCTION | AVAILABLE FOR | AMOUNT OF DEDUCTION** | LIMITATIONS |
|----|--|---|--|--|
| 6. | Survivor of W.W. I veteran IC 6-1.1-12-16 | Real or personal property of those whose spouse served in the Armed Forces prior to Nov. 12, 1918. Excess deduction may be used as a credit against vehicle excise tax. | \$18,720 | Honorable discharge. May not receive partially disabled veteran deduction. |
| 7. | W.W. I veteran IC 6-1.1-12-17.4 | Residential real property. Excess deduction may be used as a credit against vehicle excise tax. | \$18,720 | \$163,000 maximum assessed value. |
| 8. | Homestead Standard Deduction IC 6-1.1-12-37 | Automatic for those who receive the Homestead Credit | \$35,000 | 1/2 assessed value. |
| 9. | Rehabilitation deduction IC 6-1.1-12-18 | Residential real property | Actual increase in assessed value; not to exceed \$18,720 per unit rehabilitated | Deduction available for 5 years and limits on pre-rehabilitation assessed value. |

| | TYPE OF DEDUCTION | AVAILABLE FOR | AMOUNT OF DEDUCTION** | LIMITATIONS |
|-----|--|---|---|---|
| 10. | Rehabilitation deduction IC 6-1.1-12-22 | Buildings and structures 50 or more years old if the owner paid at least \$10,000 for the rehabilitation. | 50% of the increased assessed value, not to exceed \$124,800 for a single-family dwelling or \$300,000 for other property | Deduction available for 5 years and may not get both rehabilitation deductions for same improvements. |
| 11. | Solar energy deduction IC 6-1.1-12-26 | Real property equipped with solar energy heating or cooling system | Assessed value of the system | None |
| 12. | Wind-powered devices IC 6-1.1-12-29 | Wind power equipment designed to provide mechanical energy or produce electricity | Assessed value of the system | None |
| 13. | Coal Conversion System IC 6-1.1-12-31 | Tangible property used to convert coal into a gaseous liquid fuel or charcoal. | 95% of the system's assessed value multiplied by the fraction (Indiana Coal Converted/Total Coal converted) | None |

| | TYPE OF DEDUCTION | AVAILABLE FOR | AMOUNT OF DEDUCTION** | LIMITATIONS |
|-----|---|--|-------------------------------------|--|
| 14. | Hydro-electric Power Device IC 6-1.1-12-33 | Real property equipped with a device designed to convert the kinetic energy of moving water into mechanical energy or electricity. | Assessed value of the system. | Systems installed after December 31, 1981. |
| 15. | Geothermal Energy IC 6-1.1-12-34 | Real property equipped with geothermal heating, cooling, hot water, or electricity production. | Assessed value of the system. | Systems installed after December 31, 1981. |
| 16. | Fertilizer Storage IC 6-1.1-12-38 | Real property improvements made to comply with the fertilizer storage rules adopted by the State Chemist under IC 15-3-3.5-11. | Assessed value of the improvements. | None |

| | TYPE OF DEDUCTION | AVAILABLE FOR | AMOUNT OF DEDUCTION** | LIMITATIONS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------|---|---|---|---|------|------|------|------|------|------|---|---|---|---|----|-----|------|------|------|------|------|------|------|------|------|------|-----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|--|----|-----|-----|-----|-----|-----|-----|-----|-----|--|--|--|----|-----|-----|-----|-----|-----|-----|-----|--|--|--|--|----|-----|-----|-----|-----|-----|-----|--|--|--|--|--|----|-----|-----|-----|-----|-----|--|--|--|--|--|--|----|-----|-----|-----|-----|--|--|--|--|--|--|--|----|-----|-----|------|--|--|--|--|--|--|--|--|----|----|------|--|--|--|--|--|--|--|
| 17a | Economic Revitalization Area deduction for Real Property IC 6-1.1-12.1-4 | Improvements made to real property located in a designated urban Economic Revitalization area. (Does not include land.) | The local designating body determines the length of the deduction; 3, 6, or 10 years for areas designated before 7/1/2000, or 1-10 years for areas designated after 6/30/2000. See table for deduction percentage. | Deduction available in an area designated as an Economic Revitalization area. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | <div>Duration of Deduction-----</div> <table><tr><th>Year</th><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th></tr><tr><td>1st</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr><tr><td>2nd</td><td>0%</td><td>50%</td><td>66%</td><td>75%</td><td>80%</td><td>85%</td><td>85%</td><td>88%</td><td>88%</td><td>95%</td></tr><tr><td>3rd</td><td></td><td>0%</td><td>33%</td><td>50%</td><td>60%</td><td>66%</td><td>71%</td><td>75%</td><td>77%</td><td>80%</td></tr><tr><td>4th</td><td></td><td></td><td>0%</td><td>25%</td><td>40%</td><td>50%</td><td>57%</td><td>63%</td><td>66%</td><td>65%</td></tr><tr><td>5th</td><td></td><td></td><td></td><td>0%</td><td>20%</td><td>34%</td><td>43%</td><td>50%</td><td>55%</td><td>50%</td></tr><tr><td>6th</td><td></td><td></td><td></td><td></td><td>0%</td><td>17%</td><td>29%</td><td>38%</td><td>44%</td><td>40%</td></tr><tr><td>7th</td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>14%</td><td>25%</td><td>33%</td><td>30%</td></tr><tr><td>8th</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>13%</td><td>22%</td><td>20%</td></tr><tr><td>9th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>11%</td><td>10%</td></tr><tr><td>10th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>5%</td></tr><tr><td>11th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td></tr></table> | | Year | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 1st | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 2nd | 0% | 50% | 66% | 75% | 80% | 85% | 85% | 88% | 88% | 95% | 3rd | | 0% | 33% | 50% | 60% | 66% | 71% | 75% | 77% | 80% | 4th | | | 0% | 25% | 40% | 50% | 57% | 63% | 66% | 65% | 5th | | | | 0% | 20% | 34% | 43% | 50% | 55% | 50% | 6th | | | | | 0% | 17% | 29% | 38% | 44% | 40% | 7th | | | | | | 0% | 14% | 25% | 33% | 30% | 8th | | | | | | | 0% | 13% | 22% | 20% | 9th | | | | | | | | 0% | 11% | 10% | 10th | | | | | | | | | 0% | 5% | 11th | | | | | | | |
| Year | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1st | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2nd | 0% | 50% | 66% | 75% | 80% | 85% | 85% | 88% | 88% | 95% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3rd | | 0% | 33% | 50% | 60% | 66% | 71% | 75% | 77% | 80% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4th | | | 0% | 25% | 40% | 50% | 57% | 63% | 66% | 65% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5th | | | | 0% | 20% | 34% | 43% | 50% | 55% | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6th | | | | | 0% | 17% | 29% | 38% | 44% | 40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7th | | | | | | 0% | 14% | 25% | 33% | 30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8th | | | | | | | 0% | 13% | 22% | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9th | | | | | | | | 0% | 11% | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10th | | | | | | | | | 0% | 5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11th | | | | | | | | | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | TYPE OF DEDUCTION | AVAILABLE FOR | AMOUNT OF DEDUCTION** | LIMITATIONS |
|-----|---|----------------|---|-------------------------------------|
| 17b | Economic Revitalization Area deduction for real property in a residentially distressed area. IC 6-1.1-12.1-4.1 | Same as above. | Lesser of: a) The assessed value of the improvements, or b) \$74,880 for 1-family dwelling; \$106,080 for 2-family dwelling; \$156,000 for 3-unit multifamily dwelling; \$199,680 for 4-unit multifamily dwelling. | Deduction is available for 5 years. |

| | TYPE OF DEDUCTION | AVAILABLE FOR | AMOUNT OF DEDUCTION** | LIMITATIONS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------|---|---|--|---|----------------------------|------|------|------|------|------|--|--|--|--|------|---|---|---|---|---|---|---|---|---|----|-----|------|------|------|------|------|------|------|------|------|------|-----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|--|----|-----|-----|-----|-----|-----|-----|-----|-----|--|--|--|----|-----|-----|-----|-----|-----|-----|-----|--|--|--|--|----|-----|-----|-----|-----|-----|-----|--|--|--|--|--|----|-----|-----|-----|-----|-----|--|--|--|--|--|--|----|-----|-----|-----|-----|--|--|--|--|--|--|--|----|-----|-----|------|--|--|--|--|--|--|--|--|----|-----|------|--|--|--|--|--|--|--|--|
| 18. | Economic Revitalization area deduction for personal property. IC 6-1.1-12.1-4.5 | New manufacturing equipment. Also includes resource recovery equipment installed 3/2/93-3/1/96, new research and development equipment installed after 6/30/2000, and new logistical distribution and information technology equipment installed after 6/30/2004. | The local designating body determines the length of the deduction; 5 or 10 years for areas designated before 7/1/2000, or 1-10 years for areas designated after 6/30/2000. See table below for deduction percentage. | The equipment must be used in direct production, processing or finishing of tangible personal property, for the disposal of solid or hazardous waste by converting it into energy or useful products, or for storage or distribution. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | <table><tr><td></td><td colspan="10">Duration of Deduction-----</td></tr><tr><td>Year</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr><tr><td>1st</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr><tr><td>2nd</td><td>0%</td><td>50%</td><td>66%</td><td>75%</td><td>80%</td><td>85%</td><td>85%</td><td>88%</td><td>88%</td><td>90%</td></tr><tr><td>3rd</td><td></td><td>0%</td><td>33%</td><td>50%</td><td>60%</td><td>66%</td><td>71%</td><td>75%</td><td>77%</td><td>80%</td></tr><tr><td>4th</td><td></td><td></td><td>0%</td><td>25%</td><td>40%</td><td>50%</td><td>57%</td><td>63%</td><td>66%</td><td>70%</td></tr><tr><td>5th</td><td></td><td></td><td></td><td>0%</td><td>20%</td><td>34%</td><td>43%</td><td>50%</td><td>55%</td><td>60%</td></tr><tr><td>6th</td><td></td><td></td><td></td><td></td><td>0%</td><td>25%</td><td>29%</td><td>38%</td><td>44%</td><td>50%</td></tr><tr><td>7th</td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>14%</td><td>25%</td><td>33%</td><td>40%</td></tr><tr><td>8th</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>13%</td><td>22%</td><td>30%</td></tr><tr><td>9th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>11%</td><td>20%</td></tr><tr><td>10th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>10%</td></tr><tr><td>11th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td></tr></table> | | Duration of Deduction----- | | | | | | | | | | Year | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 1st | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 2nd | 0% | 50% | 66% | 75% | 80% | 85% | 85% | 88% | 88% | 90% | 3rd | | 0% | 33% | 50% | 60% | 66% | 71% | 75% | 77% | 80% | 4th | | | 0% | 25% | 40% | 50% | 57% | 63% | 66% | 70% | 5th | | | | 0% | 20% | 34% | 43% | 50% | 55% | 60% | 6th | | | | | 0% | 25% | 29% | 38% | 44% | 50% | 7th | | | | | | 0% | 14% | 25% | 33% | 40% | 8th | | | | | | | 0% | 13% | 22% | 30% | 9th | | | | | | | | 0% | 11% | 20% | 10th | | | | | | | | | 0% | 10% | 11th | | | | | | | | |
| | Duration of Deduction----- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Year | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1st | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2nd | 0% | 50% | 66% | 75% | 80% | 85% | 85% | 88% | 88% | 90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3rd | | 0% | 33% | 50% | 60% | 66% | 71% | 75% | 77% | 80% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4th | | | 0% | 25% | 40% | 50% | 57% | 63% | 66% | 70% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5th | | | | 0% | 20% | 34% | 43% | 50% | 55% | 60% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6th | | | | | 0% | 25% | 29% | 38% | 44% | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7th | | | | | | 0% | 14% | 25% | 33% | 40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8th | | | | | | | 0% | 13% | 22% | 30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9th | | | | | | | | 0% | 11% | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10th | | | | | | | | | 0% | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11th | | | | | | | | | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | TYPE OF DEDUCTION | AVAILABLE FOR | AMOUNT OF DEDUCTION** | LIMITATIONS |
|-----|---|---|---|--|
| 19. | Investment Deduction for Real Property IC 6-1.1-12.4-2 | Improvements made to real property due to development, redevelopment, or rehabilitation if the investment creates or retains employment. Available for property first assessed from 3/1/06-3/1/09. | Year 1 = 75% Year 2 = 50% Year 3 = 25% Year 4 = 0% | Each property owner is limited to \$2 M in real property investment deductions. Taxpayers may not receive any other deduction on property for which they claim this deduction. May not be claimed in a TIF area. |
| 20. | Investment Deduction for Personal Property IC 5-1.1-12.4-3 | Personal property purchased 3/2/05-3/1/09 and first assessed from 3/1/06-3/1/09. Property must not have previously been used by its owner in Indiana. Purchase of the property must result in created or retained employment. | Year 1 = 75% Year 2 = 50% Year 3 = 25% Year 4 = 0% | Each property owner is limited to \$2 M in personal property investment deductions. Taxpayers may not receive any other deduction on property for which they claim this deduction. May not be claimed in a TIF area. |

| | TYPE OF DEDUCTION | AVAILABLE FOR | AMOUNT OF DEDUCTION** | LIMITATIONS |
|---|---|--------------------------------------|----------------------------|--|
| 21. | County Option Inventory Deduction IC 6-1.1-12-41 | All business inventory in the county | | Available for assessment years 2003, 2004, and 2005. |
| 22. | Statewide Inventory Deduction IC 6-1.1-12-42 | All business inventory in the state | 100% of the inventory's AV | Automatic for assessment years beginning in 2006. |
| <p>*Includes real property purchased on contract if the buyer is responsible for property taxes levied on that property.</p> <p>**Fixed deduction amounts and AV limits were adjusted in 2001 to negate any effect of the new Assessed Value Computation (AV=100% of TTV) that began in 2001. These amounts were adjusted again in 2004 to compensate for the general reassessment.</p> | | | | |

Note: This is the complete table with data from all 92 counties, updated from the FY 2004 handbook edition.

2002 Pay 2003 Certified Budget Assessed Value and Property Tax Levies

| Pay 2003 | | | | | State | Net Levy |
|-----------------|-----------------------|-------------------|-------------|-------------------------------|--------------------------|--|
| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | Homestead* Credit | (Net of PTRC & St Hmstd Cred) |
| Adams | \$1,370,564,878 | \$31,196,300 | \$7,997,468 | \$23,198,832 | \$790,339 | \$22,408,493 |
| Allen | 14,231,573,124 | 352,472,267 | 84,100,365 | 268,371,902 | 10,811,100 | 257,560,802 |
| Bartholomew | 3,687,078,800 | 87,449,323 | 23,787,746 | 63,661,577 | 2,939,441 | 60,722,136 |
| Benton | 585,451,760 | 11,139,853 | 3,572,555 | 7,567,298 | 270,787 | 7,296,511 |
| Blackford | 441,189,859 | 13,095,396 | 2,969,032 | 10,126,364 | 323,876 | 9,802,488 |
| Boone | 2,794,705,256 | 52,991,159 | 11,051,319 | 41,939,840 | 1,451,657 | 40,488,182 |
| Brown | 1,065,216,250 | 10,574,755 | 3,472,648 | 7,102,107 | 335,336 | 6,766,771 |
| Carroll | 1,006,659,181 | 20,392,943 | 5,305,127 | 15,087,816 | 552,721 | 14,535,094 |
| Cass | 1,409,612,230 | 36,815,781 | 9,275,826 | 27,539,955 | 907,688 | 26,632,266 |
| Clark | 3,712,627,330 | 94,167,876 | 23,877,783 | 70,290,093 | 2,922,888 | 67,367,205 |
| Clay | 922,928,435 | 16,257,363 | 5,250,555 | 11,006,808 | 604,206 | 10,402,602 |
| Clinton | 1,391,234,394 | 29,655,189 | 7,262,101 | 22,393,088 | 831,142 | 21,561,946 |
| Crawford | 253,113,810 | 6,703,441 | 1,706,467 | 4,996,974 | 156,776 | 4,840,199 |
| Daviess | 1,077,989,632 | 24,278,574 | 6,324,207 | 17,954,367 | 566,295 | 17,388,072 |
| Dearborn | 2,181,918,429 | 46,457,359 | 12,069,648 | 34,387,711 | 1,254,943 | 33,132,768 |
| Decatur | 1,225,847,600 | 23,330,467 | 6,572,133 | 16,758,334 | 566,338 | 16,191,997 |
| DeKalb | 2,039,255,287 | 42,846,718 | 11,247,329 | 31,599,389 | 1,074,210 | 30,525,180 |
| Delaware | 3,772,372,379 | 121,075,559 | 28,082,128 | 92,993,431 | 3,671,159 | 89,322,272 |

Pay 2003

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|---------------------------|-----------------------|-------------|-----------------------------------|--|---|
| Dubois | 2,025,820,342 | 42,006,547 | 11,783,785 | 30,222,762 | 1,106,074 | 29,116,687 |
| Elkhart | 8,629,822,820 | 211,717,361 | 52,311,329 | 159,406,032 | 5,612,299 | 153,793,733 |
| Fayette | 860,126,993 | 27,007,300 | 7,353,243 | 19,654,057 | 886,909 | 18,767,149 |
| Floyd | 2,761,109,832 | 71,127,355 | 15,820,114 | 55,307,241 | 2,515,126 | 52,792,115 |
| Fountain | 711,120,686 | 12,870,269 | 4,048,414 | 8,821,855 | 320,096 | 8,501,760 |
| Franklin | 859,383,533 | 14,313,173 | 4,526,298 | 9,786,875 | 560,254 | 9,226,621 |
| Fulton | 888,000,020 | 18,927,715 | 5,208,378 | 13,719,337 | 472,308 | 13,247,030 |
| Gibson | 1,495,701,763 | 36,326,273 | 9,797,881 | 26,528,392 | 904,730 | 25,623,662 |
| Grant | 2,425,616,224 | 64,293,774 | 16,911,513 | 47,382,261 | 1,684,562 | 45,697,699 |
| Greene | 899,805,077 | 20,855,133 | 5,791,597 | 15,063,536 | 511,524 | 14,552,012 |
| Hamilton | 15,035,820,947 | 281,498,112 | 64,728,776 | 216,769,336 | 6,891,912 | 209,877,425 |
| Hancock | 2,507,298,420 | 52,259,908 | 13,519,072 | 38,740,836 | 2,410,256 | 36,330,580 |
| Harrison | 1,386,718,085 | 22,375,750 | 6,901,770 | 15,473,980 | 689,121 | 14,784,860 |
| Hendricks | 5,930,641,321 | 120,711,741 | 25,612,676 | 95,099,065 | 3,724,894 | 91,374,171 |
| Henry | 1,779,365,950 | 38,629,789 | 9,876,500 | 28,753,289 | 1,346,243 | 27,407,045 |
| Howard | 4,338,315,898 | 104,652,552 | 28,575,264 | 76,077,288 | 1,615,454 | 74,461,834 |
| Huntington | 1,473,121,270 | 33,323,698 | 8,925,514 | 24,398,184 | 1,235,510 | 23,162,674 |
| Jackson | 2,042,408,250 | 37,511,096 | 11,402,948 | 26,108,148 | 801,399 | 25,306,749 |
| Jasper | 1,774,912,434 | 31,019,913 | 9,871,879 | 21,148,034 | 714,220 | 20,433,814 |
| Jay | 787,469,100 | 19,862,610 | 5,483,363 | 14,379,247 | 514,543 | 13,864,704 |
| Jefferson | 1,055,900,049 | 28,639,597 | 7,234,841 | 21,404,756 | 833,052 | 20,571,704 |
| Jennings | 925,762,508 | 18,450,529 | 4,850,180 | 13,600,349 | 529,499 | 13,070,849 |

Pay 2003

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|---------------------------|-----------------------|-------------|-----------------------------------|--|---|
| Johnson | 5,769,908,680 | 114,104,358 | 28,044,256 | 86,060,102 | 3,724,251 | 82,335,850 |
| Knox | 1,379,993,987 | 33,452,300 | 9,006,532 | 24,445,768 | 983,736 | 23,462,033 |
| Kosciusko | 4,736,798,340 | 73,240,234 | 20,659,009 | 52,581,225 | 1,451,069 | 51,130,156 |
| LaGrange | 1,554,058,745 | 26,416,071 | 7,835,038 | 18,581,033 | 651,303 | 17,929,730 |
| Lake | 17,974,766,521 | 792,986,706 | 153,723,749 | 639,262,957 | 29,676,003 | 609,586,953 |
| LaPorte | 4,731,142,338 | 117,636,354 | 29,662,787 | 87,973,567 | 4,358,327 | 83,615,240 |
| Lawrence | 1,304,347,800 | 34,227,780 | 8,537,064 | 25,690,716 | 1,187,925 | 24,502,791 |
| Madison | 4,180,557,616 | 113,241,268 | 27,335,898 | 85,905,370 | 4,091,428 | 81,813,942 |
| Marion | 39,051,446,445 | 1,169,897,363 | 263,433,315 | 906,464,048 | 37,043,644 | 869,420,405 |
| Marshall | 2,225,110,896 | 45,275,741 | 12,180,366 | 33,095,375 | 1,268,809 | 31,826,566 |
| Martin | 307,539,006 | 6,795,612 | 1,905,924 | 4,889,688 | 182,807 | 4,706,881 |
| Miami | 1,112,315,497 | 25,366,743 | 6,802,932 | 18,563,811 | 707,011 | 17,856,801 |
| Monroe | 4,877,459,773 | 103,973,372 | 25,869,459 | 78,103,913 | 3,279,085 | 74,824,828 |
| Montgomery | 1,880,668,332 | 48,299,742 | 10,424,233 | 37,875,509 | 762,037 | 37,113,472 |
| Morgan | 2,876,643,691 | 45,647,017 | 13,457,454 | 32,189,563 | 1,723,395 | 30,466,168 |
| Newton | 718,984,637 | 16,155,842 | 4,480,316 | 11,675,526 | 431,031 | 11,244,495 |
| Noble | 2,084,262,224 | 38,098,462 | 10,501,976 | 27,596,486 | 976,319 | 26,620,166 |
| Ohio | 237,090,175 | 3,391,664 | 1,307,690 | 2,083,974 | 137,755 | 1,946,220 |
| Orange | 620,881,295 | 11,745,141 | 3,952,449 | 7,792,692 | 288,731 | 7,503,962 |
| Owen | 656,282,816 | 13,540,843 | 2,788,967 | 10,751,876 | 297,568 | 10,454,308 |
| Parke | 638,869,564 | 11,661,206 | 3,433,535 | 8,227,671 | 309,420 | 7,918,251 |
| Perry | 530,660,403 | 14,224,595 | 3,805,401 | 10,419,194 | 423,576 | 9,995,617 |

Pay 2003

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|---------------------------|-----------------------|-------------|-----------------------------------|--|---|
| Pike | 614,455,415 | 16,784,142 | 4,262,181 | 12,521,961 | 296,474 | 12,225,488 |
| Porter | 7,883,815,109 | 172,999,318 | 37,661,362 | 135,337,956 | 5,858,847 | 129,479,109 |
| Posey | 1,677,092,946 | 41,962,519 | 13,207,823 | 28,754,696 | 820,516 | 27,934,180 |
| Pulaski | 703,585,518 | 15,037,354 | 4,298,278 | 10,739,076 | 302,842 | 10,436,234 |
| Putnam | 1,474,686,065 | 30,221,654 | 7,936,143 | 22,285,511 | 715,575 | 21,569,936 |
| Randolph | 986,505,814 | 23,349,857 | 6,308,234 | 17,041,623 | 625,066 | 16,416,556 |
| Ripley | 1,058,380,319 | 19,636,318 | 5,702,648 | 13,933,670 | 593,752 | 13,339,918 |
| Rush | 807,693,995 | 16,838,151 | 5,152,069 | 11,686,082 | 499,256 | 11,186,826 |
| St. Joseph | 9,165,140,608 | 312,020,256 | 59,928,316 | 252,091,940 | 11,087,237 | 241,004,703 |
| Scott | 716,195,968 | 16,504,086 | 3,950,622 | 12,553,464 | 362,787 | 12,190,677 |
| Shelby | 2,029,717,631 | 41,228,947 | 11,237,456 | 29,991,491 | 1,038,487 | 28,953,004 |
| Spencer | 1,240,823,880 | 27,830,126 | 7,803,725 | 20,026,401 | 427,948 | 19,598,453 |
| Starke | 889,194,890 | 18,730,113 | 4,716,086 | 14,014,027 | 473,393 | 13,540,634 |
| Steuben | 2,730,977,336 | 39,233,520 | 10,721,045 | 28,512,475 | 763,973 | 27,748,502 |
| Sullivan | 799,218,480 | 21,778,942 | 5,410,481 | 16,368,461 | 420,134 | 15,948,327 |
| Switzerland | 377,825,450 | 5,278,667 | 1,464,320 | 3,814,347 | 104,772 | 3,709,574 |
| Tippecanoe | 7,062,408,510 | 153,373,412 | 38,614,103 | 114,759,309 | 3,724,889 | 111,034,420 |
| Tipton | 769,301,309 | 15,595,494 | 4,272,886 | 11,322,608 | 549,327 | 10,773,282 |
| Union | 276,864,718 | 6,087,979 | 1,530,116 | 4,557,863 | 171,644 | 4,386,218 |
| Vanderburgh | 7,481,921,440 | 176,962,777 | 45,415,662 | 131,547,115 | 6,014,213 | 125,532,902 |
| Vermillion | 920,418,440 | 20,788,142 | 5,517,830 | 15,270,312 | 309,270 | 14,961,042 |
| Vigo | 3,546,920,960 | 110,935,269 | 25,674,446 | 85,260,823 | 3,447,759 | 81,813,064 |

Pay 2003

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|---------------------------|------------------------|------------------------|-----------------------------------|--|---|
| Wabash | 1,411,359,500 | 31,505,791 | 8,851,393 | 22,654,398 | 981,304 | 21,673,094 |
| Warren | 469,169,588 | 7,927,394 | 2,570,192 | 5,357,202 | 196,581 | 5,160,621 |
| Warrick | 2,497,564,194 | 56,020,472 | 15,505,447 | 40,515,025 | 2,072,440 | 38,442,585 |
| Washington | 889,245,910 | 18,598,886 | 4,976,468 | 13,622,418 | 451,897 | 13,170,521 |
| Wayne | 2,610,527,075 | 70,565,794 | 17,868,070 | 52,697,724 | 2,401,743 | 50,295,981 |
| Wells | 1,265,593,674 | 23,777,203 | 6,732,506 | 17,044,697 | 716,836 | 16,327,861 |
| White | 1,609,310,584 | 29,000,767 | 8,427,587 | 20,573,180 | 549,270 | 20,023,910 |
| Whitley | <u>1,434,165,265</u> | <u>27,914,412</u> | <u>7,866,376</u> | <u>20,048,036</u> | <u>890,659</u> | <u>19,157,377</u> |
| Totals | \$268,613,449,528 | \$6,757,146,694 | \$1,617,191,993 | \$5,139,954,701 | \$208,925,911 | \$4,931,028,790 |

* Homestead Credit is the abstract or actual credit amount.

Note: This is the complete table with data from all 92 counties, updated from the FY 2004 handbook edition.

2002 Pay 2003 Average County Property Tax Rates

| Pay 2003 | Avg. | Avg. Real | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|-----------------|--------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|-----------------|
| County | Gross | Prop. | Bus. P.P. | Hmstd | Hmstd | Real Prop. | Bus. P.P. | Hmstd* |
| | Rate | PTRC% | PTRC% | Credit % | Credit % | Net Rate | Net Rate | Net Rate |
| Adams | 2.2762 | 28.19 | 16.72 | 11.01 | 0.00 | 1.6345 | 1.8955 | 1.4546 |
| Allen | 2.4767 | 25.83 | 15.05 | 10.40 | 7.16 | 1.8369 | 2.1041 | 1.5144 |
| Bartholomew | 2.3718 | 30.27 | 16.66 | 13.68 | 0.00 | 1.6538 | 1.9766 | 1.4276 |
| Benton | 1.9028 | 33.47 | 20.59 | 16.47 | 0.00 | 1.2659 | 1.5111 | 1.0574 |
| Blackford | 2.9682 | 25.10 | 13.58 | 11.05 | 0.00 | 2.2231 | 2.5650 | 1.9775 |
| Boone | 1.8961 | 21.43 | 15.70 | 6.89 | 0.00 | 1.4897 | 1.5984 | 1.3871 |
| Brown | 0.9927 | 33.40 | 19.95 | 15.14 | 0.00 | 0.6611 | 0.7947 | 0.5610 |
| Carroll | 2.0258 | 27.59 | 15.14 | 12.01 | 0.00 | 1.4669 | 1.7190 | 1.2907 |
| Cass | 2.6118 | 27.89 | 14.82 | 12.65 | 0.00 | 1.8834 | 2.2246 | 1.6451 |
| Clark | 2.5364 | 28.12 | 15.91 | 12.58 | 0.00 | 1.8232 | 2.1328 | 1.5939 |
| Clay | 1.7615 | 34.42 | 19.94 | 17.46 | 0.00 | 1.1552 | 1.4102 | 0.9535 |
| Clinton | 2.1316 | 26.14 | 16.55 | 12.24 | 0.00 | 1.5743 | 1.7788 | 1.3816 |
| Crawford | 2.6484 | 27.67 | 15.11 | 14.17 | 0.00 | 1.9156 | 2.2483 | 1.6441 |
| Daviess | 2.2522 | 28.29 | 18.16 | 12.35 | 0.00 | 1.6149 | 1.8432 | 1.4155 |
| Dearborn | 2.1292 | 27.92 | 16.46 | 10.29 | 0.00 | 1.5348 | 1.7787 | 1.3769 |
| Decatur | 1.9032 | 31.19 | 19.05 | 12.47 | 0.00 | 1.3097 | 1.5406 | 1.1464 |
| DeKalb | 2.1011 | 28.58 | 18.01 | 11.86 | 0.00 | 1.5007 | 1.7226 | 1.3227 |
| Delaware | 3.2095 | 25.93 | 12.89 | 12.30 | 0.00 | 2.3774 | 2.7960 | 2.0849 |

| Pay 2003 | Avg. | Avg. Real | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|-----------------|--------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|-----------------|
| County | Gross | Prop. | Bus. P.P. | Hmstd | Hmstd | Real Prop. | Bus. P.P. | Hmstd* |
| | Rate | PTRC% | PTRC% | Credit % | Credit % | Net Rate | Net Rate | Net Rate |
| Dubois | 2.0736 | 30.51 | 20.08 | 11.05 | 0.00 | 1.4409 | 1.6572 | 1.2816 |
| Elkhart | 2.4533 | 27.34 | 15.36 | 11.80 | 0.00 | 1.7825 | 2.0765 | 1.5723 |
| Fayette | 3.1399 | 27.25 | 16.86 | 13.37 | 0.00 | 2.2843 | 2.6105 | 1.9788 |
| Floyd | 2.5760 | 24.09 | 12.44 | 9.89 | 0.00 | 1.9555 | 2.2556 | 1.7621 |
| Fountain | 1.8099 | 33.40 | 19.66 | 15.18 | 0.00 | 1.2054 | 1.4540 | 1.0225 |
| Franklin | 1.6655 | 32.33 | 19.73 | 13.52 | 0.00 | 1.1270 | 1.3368 | 0.9746 |
| Fulton | 2.1315 | 29.62 | 18.02 | 13.06 | 0.00 | 1.5002 | 1.7474 | 1.3043 |
| Gibson | 2.4287 | 30.14 | 19.46 | 13.17 | 0.00 | 1.6968 | 1.9560 | 1.4733 |
| Grant | 2.6506 | 28.79 | 16.05 | 12.81 | 0.00 | 1.8874 | 2.2253 | 1.6457 |
| Greene | 2.3177 | 28.87 | 21.14 | 11.12 | 0.00 | 1.6486 | 1.8277 | 1.4652 |
| Hamilton | 1.8722 | 23.71 | 16.00 | 7.70 | 0.00 | 1.4283 | 1.5726 | 1.3183 |
| Hancock | 2.0843 | 26.81 | 16.04 | 10.90 | 0.00 | 1.5254 | 1.7500 | 1.3591 |
| Harrison | 1.6136 | 33.14 | 21.22 | 13.52 | 0.00 | 1.0789 | 1.2711 | 0.9330 |
| Hendricks | 2.0354 | 22.20 | 14.59 | 8.03 | 0.00 | 1.5835 | 1.7384 | 1.4565 |
| Henry | 2.1710 | 27.56 | 15.95 | 12.22 | 0.00 | 1.5727 | 1.8247 | 1.3805 |
| Howard | 2.4123 | 30.24 | 19.82 | 11.22 | 0.00 | 1.6828 | 1.9342 | 1.4940 |
| Huntington | 2.2621 | 30.15 | 14.66 | 15.18 | 0.00 | 1.5801 | 1.9305 | 1.3402 |
| Jackson | 1.8366 | 33.27 | 21.35 | 13.15 | 0.00 | 1.2256 | 1.4445 | 1.0644 |
| Jasper | 1.7477 | 33.20 | 22.51 | 12.23 | 0.00 | 1.1675 | 1.3542 | 1.0247 |
| Jay | 2.5223 | 30.53 | 14.91 | 14.74 | 0.00 | 1.7524 | 2.1463 | 1.4940 |
| Jefferson | 2.7123 | 27.85 | 16.44 | 11.21 | 0.00 | 1.9570 | 2.2665 | 1.7376 |
| Jennings | 1.9930 | 28.29 | 15.86 | 11.64 | 0.00 | 1.4291 | 1.6770 | 1.2628 |

| Pay 2003 | Avg. | Avg. Real | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|-----------------|--------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|-----------------|
| County | Gross | Prop. | Bus. P.P. | Hmstd | Hmstd | Real Prop. | Bus. P.P. | Hmstd* |
| | Rate | PTRC% | PTRC% | Credit % | Credit % | Net Rate | Net Rate | Net Rate |
| Johnson | 1.9776 | 25.91 | 15.96 | 9.34 | 0.00 | 1.4652 | 1.6619 | 1.3283 |
| Knox | 2.4241 | 27.44 | 17.31 | 13.19 | 0.00 | 1.7589 | 2.0044 | 1.5269 |
| Kosciusko | 1.5462 | 30.18 | 19.14 | 10.22 | 0.00 | 1.0796 | 1.2502 | 0.9692 |
| LaGrange | 1.6998 | 31.69 | 18.18 | 12.56 | 0.00 | 1.1612 | 1.3908 | 1.0153 |
| Lake | 4.4117 | 21.71 | 8.31 | 12.43 | 0.00 | 3.4538 | 4.0449 | 3.0246 |
| LaPorte | 2.4864 | 28.36 | 13.43 | 14.47 | 0.00 | 1.7814 | 2.1526 | 1.5236 |
| Lawrence | 2.6241 | 27.77 | 13.65 | 13.88 | 0.00 | 1.8955 | 2.2659 | 1.6325 |
| Madison | 2.7088 | 26.29 | 13.02 | 12.73 | 5.09 | 1.9966 | 2.3560 | 1.6409 |
| Marion | 2.9958 | 25.11 | 14.07 | 11.31 | 4.52 | 2.2436 | 2.5741 | 1.8883 |
| Marshall | 2.0348 | 29.21 | 15.91 | 13.17 | 0.00 | 1.4405 | 1.7111 | 1.2508 |
| Martin | 2.2097 | 30.01 | 19.03 | 12.51 | 0.00 | 1.5465 | 1.7893 | 1.3531 |
| Miami | 2.2805 | 28.73 | 15.94 | 12.00 | 4.80 | 1.6254 | 1.9170 | 1.3523 |
| Monroe | 2.1317 | 26.20 | 16.29 | 11.13 | 4.45 | 1.5732 | 1.7845 | 1.3280 |
| Montgomery | 2.5682 | 23.54 | 14.96 | 8.14 | 0.00 | 1.9638 | 2.1841 | 1.8039 |
| Morgan | 1.5868 | 31.00 | 18.45 | 12.13 | 0.00 | 1.0948 | 1.2941 | 0.9620 |
| Newton | 2.2470 | 29.65 | 17.18 | 14.28 | 0.00 | 1.5808 | 1.8609 | 1.3552 |
| Noble | 1.8279 | 30.48 | 16.54 | 12.87 | 0.00 | 1.2707 | 1.5255 | 1.1072 |
| Ohio | 1.4305 | 40.12 | 25.60 | 18.24 | 0.00 | 0.8567 | 1.0643 | 0.7004 |
| Orange | 1.8917 | 35.09 | 22.02 | 14.90 | 0.00 | 1.2279 | 1.4752 | 1.0450 |
| Owen | 2.0633 | 21.65 | 12.62 | 8.59 | 0.00 | 1.6165 | 1.8029 | 1.4776 |
| Parke | 1.8253 | 29.83 | 18.38 | 13.88 | 0.00 | 1.2808 | 1.4897 | 1.1031 |
| Perry | 2.6805 | 28.35 | 17.99 | 11.70 | 2.34 | 1.9207 | 2.1984 | 1.6512 |

| Pay 2003 | Avg. | Avg. Real | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|-----------------|--------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|-----------------|
| County | Gross | Prop. | Bus. P.P. | Hmstd | Hmstd | Real Prop. | Bus. P.P. | Hmstd* |
| | Rate | PTRC% | PTRC% | Credit % | Credit % | Net Rate | Net Rate | Net Rate |
| Pike | 2.7315 | 28.82 | 17.93 | 13.12 | 0.00 | 1.9443 | 2.2417 | 1.6891 |
| Porter | 2.1944 | 22.91 | 11.96 | 9.71 | 0.00 | 1.6915 | 1.9320 | 1.5273 |
| Posey | 2.5021 | 34.28 | 26.67 | 12.61 | 0.00 | 1.6445 | 1.8348 | 1.4372 |
| Pulaski | 2.1372 | 30.54 | 19.23 | 13.78 | 0.00 | 1.4846 | 1.7262 | 1.2800 |
| Putnam | 2.0494 | 27.72 | 17.93 | 10.02 | 0.00 | 1.4813 | 1.6819 | 1.3329 |
| Randolph | 2.3669 | 29.09 | 15.96 | 13.88 | 0.00 | 1.6784 | 1.9892 | 1.4454 |
| Ripley | 1.8553 | 30.44 | 18.28 | 12.44 | 0.00 | 1.2906 | 1.5162 | 1.1301 |
| Rush | 2.0847 | 33.60 | 17.33 | 15.83 | 0.00 | 1.3843 | 1.7234 | 1.1651 |
| St. Joseph | 3.4044 | 21.50 | 10.02 | 10.66 | 4.26 | 2.6725 | 3.0631 | 2.2738 |
| Scott | 2.3044 | 26.00 | 16.03 | 9.64 | 0.00 | 1.7053 | 1.9350 | 1.5410 |
| Shelby | 2.0313 | 29.82 | 17.16 | 12.24 | 0.00 | 1.4254 | 1.6827 | 1.2510 |
| Spencer | 2.2429 | 30.67 | 22.62 | 10.88 | 2.18 | 1.5549 | 1.7356 | 1.3519 |
| Starke | 2.1064 | 26.83 | 15.06 | 11.53 | 0.00 | 1.5412 | 1.7891 | 1.3635 |
| Steuben | 1.4366 | 28.79 | 16.15 | 10.57 | 0.00 | 1.0231 | 1.2046 | 0.9149 |
| Sullivan | 2.7250 | 27.16 | 16.76 | 12.00 | 0.00 | 1.9849 | 2.2684 | 1.7467 |
| Switzerland | 1.3971 | 29.70 | 18.19 | 13.88 | 0.00 | 0.9822 | 1.1430 | 0.8459 |
| Tippecanoe | 2.1717 | 27.17 | 17.66 | 9.52 | 3.81 | 1.5817 | 1.7881 | 1.3708 |
| Tipton | 2.0272 | 29.55 | 15.77 | 13.91 | 0.00 | 1.4281 | 1.7075 | 1.2295 |
| Union | 2.1989 | 26.64 | 14.96 | 12.34 | 0.00 | 1.6132 | 1.8700 | 1.4141 |
| Vanderburgh | 2.3652 | 28.39 | 14.79 | 14.26 | 7.70 | 1.6936 | 2.0153 | 1.3216 |
| Vermillion | 2.2586 | 28.52 | 19.93 | 11.16 | 0.00 | 1.6144 | 1.8085 | 1.4343 |
| Vigo | 3.1276 | 26.38 | 13.25 | 13.71 | 0.00 | 2.3026 | 2.7134 | 1.9870 |

| Pay 2003 | Avg. | Avg. Real | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|----------------------|---------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|-----------------|
| County | Gross | Prop. | Bus. P.P. | Hmstd | Hmstd | Real Prop. | Bus. P.P. | Hmstd* |
| | Rate | PTRC% | PTRC% | Credit % | Credit % | Net Rate | Net Rate | Net Rate |
| Wabash | 2.2323 | 30.63 | 16.33 | 14.62 | 0.00 | 1.5485 | 1.8677 | 1.3222 |
| Warren | 1.6897 | 34.23 | 20.64 | 15.91 | 0.00 | 1.1114 | 1.3408 | 0.9345 |
| Warrick | 2.2430 | 29.29 | 20.00 | 11.22 | 0.00 | 1.5861 | 1.7945 | 1.4081 |
| Washington | 2.0915 | 29.37 | 16.16 | 12.61 | 0.00 | 1.4772 | 1.7535 | 1.2910 |
| Wayne | 2.7031 | 28.00 | 14.18 | 14.65 | 0.00 | 1.9463 | 2.3199 | 1.6612 |
| Wells | 1.8787 | 30.55 | 18.76 | 12.42 | 0.00 | 1.3047 | 1.5263 | 1.1426 |
| White | 1.8021 | 30.71 | 19.75 | 11.69 | 0.00 | 1.2486 | 1.4461 | 1.1026 |
| Whitley | <u>1.9464</u> | <u>29.90</u> | <u>19.88</u> | <u>11.63</u> | <u>0.00</u> | <u>1.3644</u> | <u>1.5595</u> | <u>1.2058</u> |
| State Average | 2.5156 | 26.07 | 14.70 | 11.32 | 1.89 | 1.8596 | 2.1457 | 1.6140 |

* Homestead Net Rate = Real Property Net Rate Reduced by State Homestead Credit.

Note: The complete table with data from all 92 counties will be printed in next year's handbook.

2003 Pay 2004 Certified Budget Assessed Value and Property Tax Levies

(N/A = Data Not Available)

Pay 2004

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|-----------------------|-------------------|-------------|-------------------------------|--------------------------------|---|
| Adams | 1,266,465,290 | 31,233,405 | 8,337,652 | 2,895,748 | 938,745 | 21,957,004 |
| Allen | 14,211,493,429 | 392,001,970 | 90,388,051 | 301,613,919 | 12,367,260 | 289,246,659 |
| Bartholomew | 3,487,053,250 | 89,412,947 | 24,926,379 | 64,486,568 | 3,405,558 | 61,081,010 |
| Benton | 596,207,255 | 11,765,977 | 3,808,887 | 7,957,090 | 283,996 | 7,673,094 |
| Blackford | 443,684,015 | 13,869,250 | 3,178,402 | 10,690,848 | 350,009 | 10,340,839 |
| Boone | 2,900,216,145 | 60,576,891 | 12,103,090 | 48,473,801 | 1,557,282 | 46,916,519 |
| Brown | N/A | | | | | |
| Carroll | 990,698,043 | 19,785,786 | 5,687,967 | 14,097,819 | 612,047 | 13,485,772 |
| Cass | 1,311,056,180 | 40,426,373 | 9,725,191 | 30,701,182 | 1,055,072 | 29,646,110 |
| Clark | 3,497,517,360 | 87,813,407 | 25,208,525 | 62,604,882 | 3,681,065 | 58,923,817 |
| Clay | 908,381,066 | 18,648,431 | 5,627,114 | 13,021,317 | 688,126 | 12,333,191 |
| Clinton | 1,427,757,341 | 31,612,678 | 7,816,362 | 23,796,316 | 888,980 | 22,907,336 |
| Crawford | 244,396,975 | 7,363,955 | 1,828,480 | 5,535,476 | 182,683 | 5,352,793 |
| Daviess | 1,017,351,837 | 26,097,546 | 6,747,205 | 19,350,341 | 692,433 | 18,657,908 |
| Dearborn | 2,009,354,826 | 50,253,419 | 12,373,007 | 37,880,412 | 1,512,413 | 36,367,999 |
| Decatur | 1,216,990,520 | 24,486,169 | 6,855,882 | 17,630,287 | 630,280 | 17,000,007 |
| DeKalb | 1,923,150,311 | 45,212,436 | 11,306,598 | 33,905,838 | 1,247,476 | 32,658,362 |
| Delaware | 3,721,629,870 | 127,579,097 | 30,552,381 | 97,026,716 | 4,102,144 | 92,924,572 |

Pay 2004

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|---------------------------|-----------------------|-------------|-----------------------------------|--|---|
| Dubois | 1,937,226,410 | 45,310,903 | 12,191,357 | 33,119,546 | 1,199,685 | 31,919,861 |
| Elkhart | 8,350,945,050 | 225,289,868 | 55,488,212 | 169,801,656 | 6,440,995 | 163,360,661 |
| Fayette | 858,267,571 | 25,477,483 | 7,010,863 | 18,466,620 | 936,737 | 17,529,883 |
| Floyd | 2,708,669,669 | 61,521,463 | 18,136,993 | 43,384,470 | 2,992,427 | 40,392,043 |
| Fountain | 702,458,771 | 13,636,395 | 4,271,938 | 9,364,457 | 348,844 | 9,015,613 |
| Franklin | 896,666,987 | 15,737,726 | 4,619,654 | 11,118,072 | 584,913 | 10,533,159 |
| Fulton | 827,734,072 | 19,625,633 | 5,384,303 | 14,241,330 | 524,331 | 13,717,000 |
| Gibson | 1,498,798,794 | 37,498,472 | 10,174,887 | 27,323,585 | 1,001,852 | 26,321,734 |
| Grant | 2,277,345,579 | 66,540,074 | 17,537,816 | 49,002,258 | 1,927,167 | 47,075,091 |
| Greene | 879,652,467 | 22,798,095 | 5,998,403 | 16,799,692 | 553,483 | 16,246,209 |
| Hamilton | 15,622,974,479 | 319,559,083 | 71,125,646 | 248,433,437 | 10,598,914 | 237,834,524 |
| Hancock | 2,851,509,330 | 57,674,021 | 14,502,474 | 43,171,547 | 2,446,112 | 40,725,434 |
| Harrison | 1,372,628,455 | 25,490,051 | 7,312,563 | 18,177,488 | 753,816 | 17,423,672 |
| Hendricks | 6,040,415,580 | 137,450,103 | 27,390,652 | 110,059,451 | 4,376,283 | 105,683,168 |
| Henry | 1,724,934,200 | 44,866,287 | 10,273,577 | 34,592,710 | 1,507,770 | 33,084,940 |
| Howard | 4,247,302,060 | 101,916,826 | 29,114,894 | 72,801,932 | 2,422,493 | 70,379,439 |
| Huntington | 1,452,910,550 | 38,416,619 | 9,676,277 | 28,740,342 | 1,407,874 | 27,332,468 |
| Jackson | 2,019,367,000 | 39,995,287 | 11,742,937 | 28,252,350 | 840,583 | 27,411,766 |
| Jasper | 1,855,030,255 | 34,185,329 | 10,468,885 | 23,716,444 | 773,298 | 22,943,146 |
| Jay | 785,046,275 | 20,195,982 | 5,819,814 | 14,376,168 | 561,959 | 13,814,209 |
| Jefferson | 1,082,051,250 | 30,290,993 | 7,447,363 | 22,843,630 | 916,660 | 21,926,969 |
| Jennings | 883,758,810 | 19,763,128 | 5,111,179 | 14,651,949 | 598,385 | 14,053,565 |

Pay 2004

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|---------------------------|-----------------------|-------------|-----------------------------------|--|---|
| Johnson | 5,776,156,130 | 128,988,216 | 29,829,848 | 99,158,368 | 4,098,237 | 95,060,131 |
| Knox | 1,378,654,110 | 35,045,518 | 8,887,378 | 26,158,140 | 1,055,395 | 25,102,745 |
| Kosciusko | 4,621,613,960 | 77,839,233 | 21,999,604 | 55,839,629 | 1,689,162 | 54,150,467 |
| LaGrange | 1,616,198,946 | 28,979,373 | 8,365,933 | 20,613,440 | 697,341 | 19,916,099 |
| Lake | 18,605,864,891 | 839,494,452 | 159,294,569 | 680,199,883 | 30,981,740 | 649,218,143 |
| LaPorte | 4,630,707,367 | 125,551,412 | 31,792,550 | 93,758,862 | 4,700,151 | 89,058,711 |
| Lawrence | 1,308,342,618 | 36,275,971 | 8,923,713 | 27,352,258 | 1,276,137 | 26,076,120 |
| Madison | 4,091,346,767 | 120,850,970 | 28,649,527 | 92,201,443 | 4,625,040 | 87,576,403 |
| Marion | 39,498,980,565 | 1,188,591,918 | 276,682,604 | 911,909,314 | 38,163,275 | 873,746,039 |
| Marshall | 2,229,507,365 | 48,072,441 | 12,967,256 | 35,105,185 | 1,381,403 | 33,723,782 |
| Martin | 318,031,377 | 7,318,628 | 2,000,339 | 5,318,289 | 186,335 | 5,131,954 |
| Miami | 1,035,896,779 | 27,351,332 | 7,946,788 | 19,404,544 | 897,892 | 18,506,652 |
| Monroe | 4,819,193,574 | 111,061,390 | 28,184,017 | 82,877,373 | 3,758,311 | 79,119,062 |
| Montgomery | 1,975,522,186 | 48,509,533 | 10,645,769 | 37,863,764 | 766,893 | 37,096,871 |
| Morgan | 2,780,724,095 | 48,938,562 | 14,281,119 | 34,657,443 | 1,909,084 | 32,748,359 |
| Newton | 732,347,363 | 16,798,490 | 4,602,745 | 12,195,745 | 451,554 | 11,744,191 |
| Noble | 2,037,889,704 | 41,937,998 | 11,119,896 | 30,818,102 | 1,113,457 | 29,704,645 |
| Ohio | 238,565,940 | 3,636,838 | 1,410,323 | 2,226,515 | 145,861 | 2,080,654 |
| Orange | 602,365,306 | 12,272,311 | 4,056,256 | 8,216,056 | 319,308 | 7,896,747 |
| Owen | 654,187,225 | 14,421,673 | 3,322,196 | 11,099,477 | 340,883 | 10,758,594 |
| Parke | 612,164,654 | 12,365,244 | 3,565,575 | 8,799,669 | 362,551 | 8,437,118 |
| Perry | 534,761,430 | 15,126,466 | 3,928,174 | 11,198,292 | 441,980 | 10,756,312 |

Pay 2004

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|---------------------------|-----------------------|-------------|-----------------------------------|--|---|
| Pike | 662,939,795 | 17,821,899 | 4,354,575 | 13,467,324 | 302,220 | 13,165,104 |
| Porter | 7,855,946,758 | 181,398,644 | 39,666,692 | 141,731,952 | 6,270,018 | 135,461,934 |
| Posey | 1,709,689,112 | 43,002,933 | 13,500,278 | 29,502,655 | 905,823 | 28,596,832 |
| Pulaski | 658,232,901 | 15,683,149 | 4,485,999 | 11,197,150 | 347,991 | 10,849,159 |
| Putnam | 1,526,642,006 | 31,902,227 | 8,135,839 | 23,766,388 | 739,483 | 23,026,906 |
| Randolph | 964,861,882 | 23,768,383 | 6,643,418 | 17,124,965 | 678,821 | 16,446,143 |
| Ripley | 1,091,206,999 | 21,271,973 | 5,861,386 | 15,410,587 | 613,078 | 14,797,508 |
| Rush | 804,885,184 | 18,187,164 | 5,638,905 | 12,548,259 | 553,612 | 11,994,647 |
| St.Joseph | 8,869,647,768 | 322,686,491 | 63,429,809 | 259,256,682 | 11,931,154 | 247,325,528 |
| Scott | 682,276,250 | 17,910,776 | 4,328,879 | 13,581,897 | 466,780 | 13,115,117 |
| Shelby | 2,029,229,189 | 42,962,109 | 11,901,415 | 31,060,694 | 1,144,318 | 29,916,376 |
| Spencer | 1,234,812,336 | 29,115,196 | 7,784,519 | 21,330,677 | 478,671 | 20,852,006 |
| Starke | 861,173,095 | 20,480,742 | 4,930,212 | 15,550,530 | 521,987 | 15,028,543 |
| Steuben | 2,674,458,736 | 43,852,884 | 11,597,462 | 32,255,422 | 907,916 | 31,347,507 |
| Sullivan | 746,434,710 | 22,101,043 | 5,203,488 | 16,897,555 | 455,941 | 16,441,615 |
| Switzerland | 379,951,858 | 5,071,707 | 1,364,032 | 3,707,675 | 109,288 | 3,598,387 |
| Tippecanoe | 7,048,609,310 | 158,404,238 | 41,106,300 | 117,297,938 | 4,047,334 | 113,250,604 |
| Tipton | 768,895,168 | 16,475,187 | 4,521,220 | 11,953,967 | 586,036 | 11,367,931 |
| Union | 297,305,381 | 8,031,779 | 1,744,345 | 6,287,434 | 185,165 | 6,102,269 |
| Vanderburgh | 7,334,372,200 | 195,418,834 | 49,299,485 | 146,119,349 | 6,810,008 | 139,309,341 |
| Vermillion | 788,754,656 | 20,576,979 | 4,856,992 | 15,719,987 | 356,989 | 15,362,997 |
| Vigo | 3,598,749,540 | 107,441,840 | 27,003,864 | 80,437,976 | 3,714,885 | 76,723,091 |

Pay 2004

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|-----------------------|---------------------------|------------------------|------------------------|-----------------------------------|--|---|
| Wabash | 1,304,033,040 | 31,684,805 | 9,192,180 | 22,492,625 | 1,135,618 | 21,357,007 |
| Warren | 462,979,109 | 8,453,849 | 2,696,305 | 5,757,544 | 209,786 | 5,547,757 |
| Warrick | 2,690,679,410 | 58,604,064 | 16,045,311 | 42,558,753 | 2,119,994 | 40,438,759 |
| Washington | 836,639,800 | 20,486,290 | 5,213,136 | 15,273,154 | 524,136 | 14,749,018 |
| Wayne | 2,511,855,082 | 73,973,024 | 18,659,749 | 55,313,275 | 2,625,045 | 52,688,230 |
| Wells | 1,181,982,927 | 26,543,818 | 7,007,052 | 19,536,766 | 845,855 | 18,690,911 |
| White | 1,546,552,076 | 29,918,751 | 8,673,867 | 21,244,884 | 612,704 | 20,632,180 |
| Whitley | 1,397,811,060 | 29,708,897 | 8,243,028 | 21,465,869 | 994,155 | 20,471,713 |
| Partial (91)** | | | | | | |
| Totals | \$266,669,727,017 | \$7,113,747,202 | \$1,702,817,783 | \$5,410,929,419 | \$228,466,952 | \$5,182,462,467 |

*State Homestead Credit is the abstract or actual credit amount.

**Totals exclude Brown County.

Note: The complete table with data from all 92 counties will be printed in next year's handbook edition.

2003 Pay 2004 Average County Property Tax Rates

(N/A = Data Not Available)

| Pay 2004 County | Avg. Gross Rate | Avg. Real Prop. PTRC % | Avg. Bus. P.P. PTRC % | Avg. State Homestead Credit % | Avg. Local Homestead Credit %* | Avg. Real Prop. Net Rate | Avg. Bus. P.P. Net Rate | Avg. Homestead Net Rate** |
|--------------------|-----------------------|------------------------------|-----------------------------|-------------------------------------|--------------------------------------|--------------------------------|-------------------------------|---------------------------------|
| Adams | 2.4662 | 28.18 | 16.68 | 11.36 | 6.42 | 1.7713 | 2.0549 | 1.4563 |
| Allen | 2.7583 | 24.80 | 14.55 | 10.05 | 6.92 | 2.0742 | 2.3569 | 1.7221 |
| Bartholomew | 2.5641 | 29.97 | 16.88 | 13.66 | 0.00 | 1.7957 | 2.1313 | 1.5505 |
| Benton | 1.9735 | 33.74 | 20.82 | 16.31 | 0.00 | 1.3076 | 1.5626 | 1.0943 |
| Blackford | 3.1259 | 25.43 | 13.83 | 11.20 | 0.00 | 2.3310 | 2.6935 | 2.0699 |
| Boone | 2.0887 | 20.41 | 15.52 | 6.00 | 0.00 | 1.6624 | 1.7645 | 1.5628 |
| Brown | N/A | | | | | | | |
| Carroll | 1.9972 | 29.74 | 17.15 | 13.23 | 0.00 | 1.4032 | 1.6547 | 1.2176 |
| Cass | 3.0835 | 25.68 | 13.74 | 11.60 | 14.75 | 2.2915 | 2.6598 | 1.6878 |
| Clark | 2.5107 | 31.75 | 17.30 | 15.86 | 0.00 | 1.7136 | 2.0763 | 1.4418 |
| Clay | 2.0529 | 31.92 | 18.42 | 15.58 | 0.00 | 1.3977 | 1.6748 | 1.1799 |
| Clinton | 2.2141 | 26.21 | 17.16 | 12.05 | 0.00 | 1.6338 | 1.8341 | 1.4369 |
| Crawford | 3.0131 | 27.01 | 14.75 | 13.56 | 0.00 | 2.1994 | 2.5688 | 1.9011 |
| Daviess | 2.5652 | 27.68 | 16.80 | 12.55 | 0.00 | 1.8551 | 2.1343 | 1.6224 |
| Dearborn | 2.5010 | 26.07 | 15.15 | 9.67 | 0.00 | 1.8490 | 2.1221 | 1.6703 |
| Decatur | 2.0120 | 30.50 | 19.14 | 12.35 | 0.00 | 1.3984 | 1.6269 | 1.2257 |

| Pay 2004 | Avg. | Avg. | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|-----------------|--------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| County | Gross | Real Prop. | Bus. P.P. | Homestead | Homestead | Real Prop. | Bus. P.P. | Homestead |
| | Rate | PTRC % | PTRC % | Credit % | Credit %* | Net Rate | Net Rate | Net Rate** |
| DeKalb | 2.3510 | 27.84 | 17.03 | 11.58 | 0.00 | 1.6964 | 1.9506 | 1.5001 |
| Delaware | 3.4280 | 26.18 | 13.36 | 12.35 | 0.00 | 2.5305 | 2.9702 | 2.2179 |
| Dubois | 2.3390 | 28.69 | 19.06 | 10.02 | 0.00 | 1.6679 | 1.8931 | 1.5008 |
| Elkhart | 2.6978 | 26.73 | 14.85 | 11.52 | 0.00 | 1.9766 | 2.2972 | 1.7489 |
| Fayette | 2.9685 | 30.55 | 14.54 | 15.45 | 6.68 | 2.0615 | 2.5367 | 1.6053 |
| Floyd | 2.2713 | 31.07 | 16.46 | 13.92 | 6.76 | 1.5656 | 1.8974 | 1.2419 |
| Fountain | 1.9412 | 33.34 | 19.57 | 15.08 | 0.00 | 1.2941 | 1.5614 | 1.0990 |
| Franklin | 1.7551 | 30.25 | 18.85 | 12.27 | 0.00 | 1.2241 | 1.4243 | 1.0740 |
| Fulton | 2.3710 | 28.92 | 17.43 | 12.71 | 16.26 | 1.6854 | 1.9578 | 1.1971 |
| Gibson | 2.5019 | 30.28 | 19.67 | 13.44 | 0.00 | 1.7444 | 2.0097 | 1.5100 |
| Grant | 2.9218 | 28.34 | 15.45 | 12.96 | 5.72 | 2.0939 | 2.4704 | 1.7027 |
| Greene | 2.5917 | 27.49 | 19.64 | 10.34 | 0.00 | 1.8792 | 2.0827 | 1.6849 |
| Hamilton | 2.0454 | 22.84 | 15.54 | 7.38 | 0.00 | 1.5782 | 1.7275 | 1.4617 |
| Hancock | 2.0226 | 25.68 | 15.88 | 10.13 | 0.00 | 1.5031 | 1.7013 | 1.3509 |
| Harrison | 1.8570 | 30.18 | 20.02 | 11.36 | 0.00 | 1.2965 | 1.4853 | 1.1492 |
| Hendricks | 2.2755 | 20.73 | 13.64 | 7.41 | 0.00 | 1.8038 | 1.9652 | 1.6701 |
| Henry | 2.6010 | 24.50 | 14.62 | 10.72 | 0.00 | 1.9638 | 2.2208 | 1.7532 |
| Howard | 2.3996 | 31.04 | 21.32 | 11.34 | 0.00 | 1.6546 | 1.8880 | 1.4670 |
| Huntington | 2.6441 | 28.04 | 13.73 | 13.87 | 0.00 | 1.9027 | 2.2812 | 1.6388 |
| Jackson | 1.9806 | 32.01 | 20.84 | 11.96 | 0.00 | 1.3467 | 1.5678 | 1.1856 |
| Jasper | 1.8428 | 31.65 | 21.88 | 11.47 | 0.00 | 1.2597 | 1.4397 | 1.1152 |

| Pay 2004 | Avg. | Avg. | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|-----------------|-------------------|--------------------------|-------------------------|---------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|
| County | Gross Rate | Real Prop. PTRC % | Bus. P.P. PTRC % | Homestead Credit % | Homestead Credit %* | Real Prop. Net Rate | Bus. P.P. Net Rate | Homestead Net Rate** |
| Jay | 2.5726 | 31.10 | 15.75 | 15.25 | 0.00 | 1.7726 | 2.1674 | 1.5022 |
| Jefferson | 2.7994 | 27.38 | 16.31 | 11.02 | 0.00 | 2.0330 | 2.3428 | 1.8090 |
| Jennings | 2.2363 | 27.20 | 15.67 | 11.08 | 0.00 | 1.6279 | 1.8857 | 1.4476 |
| Johnson | 2.2331 | 24.11 | 15.27 | 8.20 | 0.00 | 1.6946 | 1.8920 | 1.5556 |
| Knox | 2.5420 | 27.47 | 15.78 | 13.12 | 0.00 | 1.8438 | 2.1408 | 1.6018 |
| Kosciusko | 1.6842 | 29.99 | 19.15 | 10.15 | 0.00 | 1.1791 | 1.3617 | 1.0593 |
| LaGrange | 1.7931 | 30.67 | 18.35 | 11.81 | 0.00 | 1.2431 | 1.4640 | 1.0964 |
| Lake | 4.5120 | 21.67 | 8.32 | 12.15 | 0.00 | 3.5343 | 4.1368 | 3.1047 |
| LaPorte | 2.7113 | 27.76 | 13.66 | 14.00 | 0.00 | 1.9586 | 2.3410 | 1.6844 |
| Lawrence | 2.7727 | 27.52 | 13.55 | 13.67 | 0.00 | 2.0098 | 2.3970 | 1.7350 |
| Madison | 2.9538 | 25.76 | 12.72 | 12.34 | 4.94 | 2.1929 | 2.5780 | 1.8141 |
| Marion | 3.0092 | 25.27 | 14.43 | 11.14 | 4.45 | 2.2489 | 2.5750 | 1.8983 |
| Marshall | 2.1562 | 29.06 | 16.13 | 12.87 | 0.00 | 1.5296 | 1.8085 | 1.3328 |
| Martin | 2.3012 | 29.43 | 19.38 | 11.94 | 0.00 | 1.6239 | 1.8553 | 1.4300 |
| Miami | 2.6404 | 30.45 | 16.46 | 12.75 | 17.74 | 1.8363 | 2.2058 | 1.2764 |
| Monroe | 2.3046 | 26.43 | 16.29 | 11.29 | 4.52 | 1.6954 | 1.9292 | 1.4274 |
| Montgomery | 2.4555 | 24.33 | 15.56 | 8.33 | 0.00 | 1.8581 | 2.0734 | 1.7033 |
| Morgan | 1.7599 | 30.06 | 18.79 | 11.38 | 4.55 | 1.2309 | 1.4292 | 1.0348 |
| Newton | 2.2938 | 29.24 | 16.79 | 14.09 | 0.00 | 1.6232 | 1.9086 | 1.3945 |
| Noble | 2.0579 | 28.46 | 15.44 | 11.82 | 0.00 | 1.4722 | 1.7403 | 1.2982 |
| Ohio | 1.5245 | 40.15 | 25.98 | 18.05 | 0.00 | 0.9124 | 1.1284 | 0.7477 |

| Pay 2004 | Avg. | Avg. | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|-----------------|--------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| County | Gross | Real Prop. | Bus. P.P. | Homestead | Homestead | Real Prop. | Bus. P.P. | Homestead |
| | Rate | PTRC % | PTRC % | Credit % | Credit %* | Net Rate | Net Rate | Net Rate** |
| Orange | 2.0374 | 34.67 | 22.77 | 14.72 | 0.00 | 1.3310 | 1.5735 | 1.1351 |
| Owen | 2.2045 | 24.00 | 14.66 | 9.12 | 0.00 | 1.6753 | 1.8813 | 1.5226 |
| Parke | 2.0199 | 30.21 | 17.15 | 14.96 | 0.00 | 1.4096 | 1.6736 | 1.1988 |
| Perry | 2.8286 | 27.58 | 17.79 | 11.38 | 2.28 | 2.0485 | 2.3253 | 1.7687 |
| Pike | 2.6883 | 27.92 | 17.27 | 12.72 | 0.00 | 1.9379 | 2.2240 | 1.6913 |
| Porter | 2.3091 | 22.83 | 12.18 | 9.37 | 0.00 | 1.7819 | 2.0277 | 1.6149 |
| Posey | 2.5152 | 34.15 | 26.68 | 12.89 | 0.00 | 1.6562 | 1.8442 | 1.4428 |
| Pulaski | 2.3826 | 29.84 | 18.78 | 13.31 | 11.98 | 1.6717 | 1.9351 | 1.2491 |
| Putnam | 2.0897 | 27.08 | 17.76 | 9.55 | 0.00 | 1.5238 | 1.7186 | 1.3782 |
| Randolph | 2.4634 | 29.66 | 15.13 | 14.33 | 0.00 | 1.7328 | 2.0908 | 1.4845 |
| Ripley | 1.9494 | 29.18 | 18.38 | 11.49 | 0.00 | 1.3806 | 1.5911 | 1.2219 |
| Rush | 2.2596 | 33.17 | 17.38 | 14.96 | 0.00 | 1.5101 | 1.8668 | 1.2842 |
| St. Joseph | 3.6381 | 21.76 | 9.97 | 10.74 | 4.30 | 2.8464 | 3.2753 | 2.4184 |
| Scott | 2.6252 | 25.67 | 15.34 | 10.27 | 10.16 | 1.9512 | 2.2225 | 1.5526 |
| Shelby | 2.1172 | 30.00 | 17.49 | 12.27 | 0.00 | 1.4819 | 1.7470 | 1.3002 |
| Spencer | 2.3579 | 29.88 | 21.72 | 10.70 | 3.21 | 1.6534 | 1.8457 | 1.4235 |
| Starke | 2.3782 | 25.67 | 14.61 | 10.61 | 0.00 | 1.7678 | 2.0307 | 1.5802 |
| Steuben | 1.6397 | 27.83 | 15.76 | 10.14 | 0.00 | 1.1833 | 1.3813 | 1.0633 |
| Sullivan | 2.9609 | 26.60 | 16.77 | 11.60 | 0.00 | 2.1732 | 2.4643 | 1.9211 |
| Switzerland | 1.3348 | 28.69 | 16.84 | 13.91 | 0.00 | 0.9519 | 1.1100 | 0.8195 |
| Tippecanoe | 2.2473 | 27.69 | 17.93 | 9.66 | 3.87 | 1.6250 | 1.8443 | 1.4052 |

| Pay 2004 | Avg. | Avg. | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|------------------------|---------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| County | Gross | Real Prop. | Bus. P.P. | Homestead | Homestead | Real Prop. | Bus. P.P. | Homestead |
| | Rate | PTRC % | PTRC % | Credit % | Credit %* | Net Rate | Net Rate | Net Rate** |
| Tipton | 2.1427 | 29.48 | 15.95 | 13.65 | 0.00 | 1.5111 | 1.8009 | 1.3049 |
| Union | 2.7015 | 22.68 | 12.98 | 9.64 | 0.00 | 2.0889 | 2.3510 | 1.8876 |
| Vanderburgh | 2.6644 | 27.59 | 14.54 | 13.51 | 7.32 | 1.9294 | 2.2771 | 1.5274 |
| Vermillion | 2.6088 | 26.67 | 17.97 | 10.88 | 0.00 | 1.9129 | 2.1399 | 1.7049 |
| Vigo | 2.9855 | 28.46 | 14.40 | 15.30 | 0.00 | 2.1358 | 2.5556 | 1.8089 |
| Wabash | 2.4298 | 30.66 | 15.69 | 14.95 | 16.29 | 1.6848 | 2.0486 | 1.1584 |
| Warren | 1.8260 | 33.41 | 20.67 | 14.76 | 0.00 | 1.2159 | 1.4486 | 1.0364 |
| Warrick | 2.1780 | 28.93 | 19.74 | 10.99 | 0.00 | 1.5479 | 1.7481 | 1.3778 |
| Washington | 2.4486 | 27.09 | 15.13 | 11.72 | 18.70 | 1.7854 | 2.0782 | 1.2424 |
| Wayne | 2.9450 | 27.58 | 13.75 | 14.42 | 0.00 | 2.1326 | 2.5401 | 1.8252 |
| Wells | 2.2457 | 27.84 | 17.18 | 11.06 | 10.92 | 1.6204 | 1.8599 | 1.2643 |
| White | 1.9345 | 30.64 | 19.83 | 11.89 | 0.00 | 1.3418 | 1.5509 | 1.1823 |
| Whitley | <u>2.1254</u> | <u>29.18</u> | <u>19.32</u> | <u>11.14</u> | <u>0.00</u> | <u>1.5052</u> | <u>1.7149</u> | <u>1.3375</u> |
| Partial (91)*** | | | | | | | | |
| State Average | 2.6676 | 25.85 | 14.57 | 11.08 | 2.35 | 1.9781 | 2.2789 | 1.7125 |

* The average local homestead credit rate includes both COIT and CEDIT homestead if adopted.

** Homestead Net Rate = Real Property Net Rate Reduced by Homestead Credit.

*** State Averages exclude Brown County.

Note: The complete table with data from all 92 counties will be printed in next year's handbook edition.

2004 Pay 2005 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

| Pay 2005 | | | | | State | Net Levy |
|-----------------|-----------------------|-------------------|-------------|-------------------------------|--------------------------|--|
| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | Homestead* Credit | (Net of PTRC & St Hmstd Cred) |
| Adams | 1,287,234,970 | 33,323,157 | 8,272,869 | 25,050,288 | 956,163 | 24,094,125 |
| Allen | 13,932,934,665 | 404,940,478 | 90,343,955 | 314,596,523 | 13,340,047 | 301,256,476 |
| Bartholomew | 3,473,157,150 | 91,822,196 | 24,003,172 | 67,819,024 | 3,359,894 | 64,459,130 |
| Benton | 584,120,100 | 12,476,761 | 4,050,641 | 8,426,120 | 297,287 | 8,128,834 |
| Blackford | 417,220,050 | 13,538,160 | 2,966,152 | 10,572,008 | 361,369 | 10,210,638 |
| Boone | 2,991,727,990 | 69,404,038 | 13,446,031 | 55,958,007 | 1,750,819 | 54,207,189 |
| Brown | N/A | | | | | |
| Carroll | 991,003,999 | 21,354,294 | 5,803,415 | 15,550,879 | 617,232 | 14,933,647 |
| Cass | 1,312,173,510 | 43,212,652 | 9,731,660 | 33,480,992 | 1,078,624 | 32,402,368 |
| Clark | 3,471,642,144 | 91,444,685 | 26,118,529 | 65,326,156 | 3,871,091 | 61,455,065 |
| Clay | 920,182,175 | 18,897,475 | 5,707,484 | 13,189,991 | 687,752 | 12,502,238 |
| Clinton | 1,420,931,910 | 33,395,739 | 8,394,926 | 25,000,813 | 935,283 | 24,065,530 |
| Crawford | 239,785,316 | 8,283,747 | 1,748,535 | 6,535,212 | 188,036 | 6,347,175 |
| Daviess | 1,025,813,346 | 26,957,300 | 6,725,043 | 20,232,257 | 719,000 | 19,513,257 |
| Dearborn | 2,041,544,425 | 52,647,437 | 13,077,825 | 39,569,612 | 1,615,245 | 37,954,367 |
| Decatur | 1,203,351,790 | 26,594,703 | 7,039,320 | 19,555,383 | 665,494 | 18,889,889 |
| DeKalb | 1,817,871,415 | 46,374,425 | 10,981,888 | 35,392,537 | 1,399,607 | 33,992,929 |

Pay 2005

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|-----------------------|-------------------|-------------|-------------------------------|--------------------------------|---|
| Delaware | 3,616,879,905 | 128,289,740 | 29,948,917 | 98,340,823 | 4,138,094 | 94,202,729 |
| Dubois | 1,971,957,720 | 46,403,069 | 11,901,098 | 34,501,971 | 1,222,379 | 33,279,592 |
| Elkhart | 8,563,673,120 | 232,139,711 | 54,081,515 | 178,058,196 | 6,342,989 | 171,715,207 |
| Fayette | 843,595,980 | 26,828,527 | 6,646,422 | 20,182,105 | 943,113 | 19,238,992 |
| Floyd | 2,816,788,134 | 64,486,886 | 18,000,174 | 46,486,712 | 2,955,471 | 43,531,241 |
| Fountain | 676,141,501 | 15,920,406 | 4,222,595 | 11,697,811 | 360,294 | 11,337,516 |
| Franklin | 927,174,216 | 17,023,920 | 5,157,184 | 11,866,736 | 607,142 | 11,259,594 |
| Fulton | 851,658,205 | 20,319,163 | 5,352,044 | 14,967,119 | 511,374 | 14,455,746 |
| Gibson | 1,493,963,278 | 39,531,890 | 10,175,812 | 29,356,078 | 1,020,857 | 28,335,221 |
| Grant | 2,256,416,338 | 68,750,419 | 17,462,616 | 51,287,803 | 1,895,195 | 49,392,608 |
| Greene | 865,056,050 | 23,695,444 | 5,884,180 | 17,811,264 | 602,626 | 17,208,638 |
| Hamilton | 16,337,335,833 | 352,623,850 | 80,801,735 | 271,822,115 | 12,102,552 | 259,719,563 |
| Hancock | 2,986,268,085 | 58,584,985 | 13,402,058 | 45,182,927 | 2,203,689 | 42,979,238 |
| Harrison | 1,362,526,045 | 27,411,668 | 7,602,052 | 19,809,616 | 817,846 | 18,991,770 |
| Hendricks | 6,084,284,376 | 154,313,017 | 30,727,920 | 123,585,097 | 4,744,280 | 118,840,817 |
| Henry | 1,747,942,305 | 48,362,938 | 11,016,681 | 37,346,257 | 1,682,786 | 35,663,470 |
| Howard | 4,321,223,373 | 121,783,369 | 28,921,979 | 92,861,390 | 2,470,116 | 90,391,274 |
| Huntington | 1,379,337,100 | 38,582,535 | 9,695,816 | 28,886,719 | 1,543,092 | 27,343,627 |
| Jackson | 1,978,631,490 | 40,726,702 | 11,309,084 | 29,417,618 | 874,318 | 28,543,300 |
| Jasper | 1,906,533,525 | 34,057,059 | 10,413,407 | 23,643,652 | 725,810 | 22,917,843 |
| Jay | 797,227,215 | 20,873,522 | 5,555,358 | 15,318,164 | 522,235 | 14,795,929 |

Pay 2005

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|-----------------------|-------------------|-------------|-------------------------------|--------------------------------|---|
| Jefferson | 1,115,198,444 | 30,832,054 | 7,083,635 | 23,748,419 | 888,151 | 22,860,268 |
| Jennings | 881,375,986 | 20,960,747 | 4,972,753 | 15,987,994 | 629,345 | 15,358,649 |
| Johnson | 5,992,265,730 | 135,892,951 | 32,146,081 | 103,746,870 | 4,498,563 | 99,248,307 |
| Knox | 1,397,809,659 | 36,429,465 | 9,268,327 | 27,161,138 | 1,116,506 | 26,044,632 |
| Kosciusko | 4,508,093,965 | 75,358,805 | 21,536,366 | 53,822,439 | 1,744,507 | 52,077,932 |
| LaGrange | 1,580,683,019 | 30,265,061 | 8,729,878 | 21,535,183 | 756,133 | 20,779,049 |
| Lake | 19,066,270,641 | 845,610,387 | 164,046,667 | 681,563,720 | 31,442,422 | 650,121,298 |
| LaPorte | 4,708,276,661 | 131,209,275 | 33,544,400 | 97,664,875 | 4,762,635 | 92,902,240 |
| Lawrence | 1,293,136,640 | 39,568,639 | 8,981,712 | 30,586,927 | 1,350,315 | 29,236,613 |
| Madison | 4,067,961,858 | 129,995,606 | 29,379,676 | 100,615,930 | 4,662,913 | 95,953,017 |
| Marion | 39,498,465,731 | 1,219,046,628 | 263,748,925 | 955,297,703 | 36,995,582 | 918,302,121 |
| Marshall | 2,252,443,465 | 50,941,021 | 13,241,468 | 37,699,553 | 1,410,919 | 36,288,634 |
| Martin | 316,848,020 | 7,629,509 | 2,082,909 | 5,546,600 | 194,407 | 5,352,193 |
| Miami | 1,027,340,768 | 28,635,993 | 8,112,810 | 20,523,183 | 928,588 | 19,594,595 |
| Monroe | 5,084,909,321 | 118,056,951 | 29,826,924 | 88,230,027 | 3,671,126 | 84,558,901 |
| Montgomery | 1,941,166,625 | 48,434,852 | 10,370,828 | 38,064,024 | 769,631 | 37,294,393 |
| Morgan | 2,844,727,400 | 55,867,044 | 15,570,481 | 40,296,563 | 2,043,886 | 38,252,676 |
| Newton | 741,526,059 | 18,666,156 | 5,081,732 | 13,584,424 | 497,728 | 13,086,697 |
| Noble | 1,956,438,703 | 45,753,480 | 11,648,302 | 34,105,178 | 1,115,694 | 32,989,484 |
| Ohio | 243,321,754 | 3,797,483 | 1,472,346 | 2,325,137 | 139,902 | 2,185,235 |
| Orange | 584,551,903 | 12,413,017 | 3,758,074 | 8,654,943 | 333,782 | 8,321,161 |

Pay 2005

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|---------------|-----------------------|-------------------|-------------|-------------------------------|--------------------------------|---|
| Owen | 645,479,690 | 15,030,486 | 3,453,367 | 11,577,119 | 367,346 | 11,209,773 |
| Parke | 602,834,326 | 13,605,732 | 3,643,975 | 9,961,757 | 325,728 | 9,636,028 |
| Perry | 527,875,460 | 15,619,989 | 3,972,780 | 11,647,209 | 461,279 | 11,185,930 |
| Pike | 659,300,835 | 17,590,126 | 4,106,479 | 13,483,647 | 303,887 | 13,179,760 |
| Porter | 8,287,598,854 | 196,434,797 | 45,931,763 | 150,503,034 | 7,572,655 | 142,930,379 |
| Posey | 1,725,120,905 | 43,674,472 | 13,187,876 | 30,486,596 | 881,801 | 29,604,795 |
| Pulaski | 664,129,684 | 15,642,075 | 4,382,144 | 11,259,931 | 337,261 | 10,922,670 |
| Putnam | 1,527,208,557 | 33,290,992 | 8,320,710 | 24,970,282 | 793,033 | 24,177,249 |
| Randolph | 984,361,380 | 25,644,604 | 6,823,628 | 18,820,976 | 680,963 | 18,140,014 |
| Ripley | 1,095,330,135 | 22,348,342 | 6,159,592 | 16,188,750 | 668,611 | 15,520,139 |
| Rush | 831,655,230 | 19,128,885 | 5,509,832 | 13,619,053 | 541,564 | 13,077,488 |
| St. Joseph | 9,060,772,901 | 328,206,896 | 64,213,583 | 263,993,313 | 12,369,938 | 251,623,375 |
| Scott | 683,534,533 | 18,479,112 | 4,091,656 | 14,387,457 | 433,014 | 13,954,442 |
| Shelby | 2,028,254,507 | 44,581,522 | 12,053,025 | 32,528,497 | 1,200,293 | 31,328,204 |
| Spencer | 1,260,087,991 | 29,280,608 | 7,484,321 | 21,796,287 | 483,763 | 21,312,523 |
| Starke | 873,907,660 | 22,961,064 | 5,263,242 | 17,697,822 | 542,907 | 17,154,915 |
| Steuben | 2,615,007,510 | 45,051,572 | 12,514,575 | 32,536,997 | 976,818 | 31,560,179 |
| Sullivan | 822,079,905 | 23,207,510 | 5,540,547 | 17,666,963 | 420,050 | 17,246,913 |
| Switzerland | 378,104,624 | 6,221,560 | 1,980,497 | 4,241,063 | 133,018 | 4,108,045 |
| Tippecanoe | 7,132,784,870 | 167,033,187 | 40,721,251 | 126,311,936 | 4,187,596 | 122,124,339 |
| Tipton | 760,506,321 | 17,772,704 | 4,631,540 | 13,141,164 | 599,717 | 12,541,446 |

Pay 2005

| County | Assessed Value | Gross Levy | PTRC | Net Levy (Net of PTRC) | State Homestead* Credit | Net Levy (Net of PTRC & St Hmstd Cred) |
|-----------------------|--------------------------|------------------------|------------------------|-------------------------------|--------------------------------|---|
| Union | 303,899,550 | 6,979,900 | 1,601,249 | 5,378,651 | 161,240 | 5,217,411 |
| Vanderburgh | 7,407,985,360 | 202,436,276 | 50,392,238 | 152,044,038 | 7,048,988 | 144,995,051 |
| Vermillion | 800,950,062 | 21,215,442 | 4,871,538 | 16,343,904 | 339,064 | 16,004,840 |
| Vigo | 3,677,987,330 | 110,460,117 | 26,743,527 | 83,716,590 | 3,705,190 | 80,011,400 |
| Wabash | 1,297,552,250 | 34,521,119 | 9,510,510 | 25,010,609 | 1,178,061 | 23,832,548 |
| Warren | 458,448,117 | 9,234,482 | 2,797,294 | 6,437,188 | 231,909 | 6,205,279 |
| Warrick | 2,803,855,835 | 58,232,459 | 15,148,939 | 43,083,520 | 2,052,711 | 41,030,809 |
| Washington | 809,176,080 | 22,213,166 | 5,126,067 | 17,087,099 | 574,414 | 16,512,684 |
| Wayne | 2,507,608,966 | 73,195,539 | 18,732,083 | 54,463,456 | 2,625,666 | 51,837,790 |
| Wells | 1,190,322,786 | 26,890,438 | 7,356,988 | 19,533,450 | 880,082 | 18,653,368 |
| White | 1,546,695,036 | 32,368,463 | 8,964,465 | 23,403,998 | 620,944 | 22,783,055 |
| Whitley | 1,065,216,250 | 10,574,755 | 8,674,730 | 22,248,149 | 1,096,505 | 21,151,644 |
| Partial (91)** | | | | | | |
| Totals | \$269,350,991,007 | \$7,410,217,706 | \$1,725,200,393 | \$5,685,017,313 | \$234,877,955 | \$5,450,139,358 |

* State Homestead Credit is the abstract or actual credit amount.

** Totals exclude Brown County.

Note: The complete table with data from all 92 counties will be printed in next year's handbook edition.

2004 Pay 2005 Average County Property Tax Rates
(N/A = Data Not Available)

| Pay 2005 County | Avg. Gross Rate | Avg. Real PTRC % | Avg. Bus. P.P. PTRC % | Avg. State Homestead Credit % | Avg. Local Homestead Credit %* | Avg. Real Prop Net Rate | Avg. Bus. P.P. Net Rate | Avg. Homestead** Net Rate |
|----------------------------|--------------------------------|---------------------------------|--------------------------------------|--|---|--|--|--|
| Adams | 2.5887 | 26.18 | 15.26 | 10.56 | 6.06 | 1.9109 | 2.1937 | 1.5934 |
| Allen | 2.9064 | 23.63 | 13.23 | 9.95 | 6.85 | 2.2195 | 2.5217 | 1.8464 |
| Bartholomew | 2.6438 | 28.09 | 14.72 | 13.00 | 0.00 | 1.9013 | 2.2546 | 1.6542 |
| Benton | 2.1360 | 33.39 | 21.17 | 15.96 | 2.50 | 1.4229 | 1.6837 | 1.1602 |
| Blackford | 3.2448 | 23.84 | 12.20 | 10.93 | 5.60 | 2.4712 | 2.8489 | 2.0627 |
| Boone | 2.3199 | 19.80 | 14.78 | 5.68 | 0.00 | 1.8606 | 1.9771 | 1.7549 |
| Brown | N/A | | | | | | | |
| Carroll | 2.1548 | 28.57 | 16.56 | 12.38 | 0.00 | 1.5392 | 1.7979 | 1.3486 |
| Cass | 3.2932 | 24.07 | 12.31 | 10.99 | 13.87 | 2.5007 | 2.8879 | 1.8792 |
| Clark | 2.6340 | 30.46 | 16.68 | 15.23 | 0.22 | 1.8316 | 2.1947 | 1.5486 |
| Clay | 2.0537 | 32.16 | 18.04 | 15.68 | 0.00 | 1.3933 | 1.6832 | 1.1748 |
| Clinton | 2.3503 | 26.63 | 17.24 | 11.99 | 0.00 | 1.7245 | 1.9450 | 1.5177 |
| Crawford | 3.4547 | 23.18 | 12.08 | 11.69 | 0.00 | 2.6538 | 3.0373 | 2.3435 |
| Daviess | 2.6279 | 26.88 | 15.88 | 12.59 | 0.00 | 1.9215 | 2.2106 | 1.6797 |
| Dearborn | 2.5788 | 26.12 | 15.95 | 9.70 | 0.00 | 1.9052 | 2.1676 | 1.7204 |
| Decatur | 2.2101 | 28.91 | 16.25 | 11.57 | 0.00 | 1.5712 | 1.8510 | 1.3895 |
| DeKalb | 2.5510 | 26.38 | 14.84 | 11.46 | 12.73 | 1.8781 | 2.1724 | 1.4237 |

| Pay 2005 | Avg. | Avg. | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|-----------------|--------------|---------------|------------------|-------------------|-------------------|------------------|------------------|--------------------|
| County | Gross | Real | Bus. P.P. | Homestead | Homestead | Real Prop | Bus. P.P. | Homestead** |
| | Rate | PTRC % | PTRC % | Credit % | Credit %* | Net Rate | Net Rate | Net Rate |
| Delaware | 3.5470 | 25.10 | 12.15 | 11.94 | 11.49 | 2.6567 | 3.1160 | 2.0343 |
| Dubois | 2.3531 | 27.37 | 17.84 | 9.78 | 0.00 | 1.7091 | 1.9334 | 1.5419 |
| Elkhart | 2.7107 | 25.32 | 13.82 | 10.87 | 0.00 | 2.0245 | 2.3362 | 1.8045 |
| Fayette | 3.1803 | 27.57 | 12.47 | 14.12 | 6.17 | 2.3036 | 2.7836 | 1.8361 |
| Floyd | 2.2894 | 29.49 | 15.13 | 13.27 | 6.65 | 1.6143 | 1.9430 | 1.2926 |
| Fountain | 2.3546 | 27.93 | 15.78 | 12.17 | 7.56 | 1.6970 | 1.9830 | 1.3622 |
| Franklin | 1.8361 | 31.31 | 19.90 | 12.36 | 0.00 | 1.2613 | 1.4708 | 1.1054 |
| Fulton | 2.3858 | 27.91 | 16.75 | 12.26 | 12.60 | 1.7198 | 1.9861 | 1.2922 |
| Gibson | 2.6461 | 28.67 | 18.11 | 12.76 | 0.00 | 1.8874 | 2.1669 | 1.6466 |
| Grant | 3.0469 | 27.42 | 14.59 | 12.39 | 0.00 | 2.2116 | 2.6023 | 1.9376 |
| Greene | 2.7392 | 26.12 | 17.71 | 10.46 | 0.00 | 2.0238 | 2.2539 | 1.8122 |
| Hamilton | 2.1584 | 23.49 | 16.11 | 7.48 | 0.00 | 1.6515 | 1.8107 | 1.5279 |
| Hancock | 1.9618 | 23.55 | 15.06 | 8.72 | 0.00 | 1.4998 | 1.6664 | 1.3690 |
| Harrison | 2.0118 | 29.24 | 18.76 | 11.40 | 0.00 | 1.4235 | 1.6344 | 1.2613 |
| Hendricks | 2.5363 | 20.38 | 13.80 | 6.93 | 5.08 | 2.0195 | 2.1862 | 1.7768 |
| Henry | 2.7668 | 24.46 | 13.55 | 11.31 | 0.00 | 2.0900 | 2.3918 | 1.8535 |
| Howard | 2.8183 | 26.26 | 16.79 | 9.60 | 0.00 | 2.0781 | 2.3452 | 1.8786 |
| Huntington | 2.7972 | 27.10 | 13.03 | 13.93 | 0.00 | 2.0391 | 2.4327 | 1.7551 |
| Jackson | 2.0583 | 30.25 | 18.98 | 11.73 | 0.00 | 1.4356 | 1.6677 | 1.2672 |
| Jasper | 1.7863 | 31.52 | 21.94 | 10.98 | 0.00 | 1.2233 | 1.3945 | 1.0889 |
| Jay | 2.6183 | 29.09 | 14.31 | 14.08 | 0.00 | 1.8565 | 2.2437 | 1.5950 |

| Pay 2005 | Avg. | Avg. | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|-----------------|--------------|---------------|------------------|-------------------|-------------------|------------------|------------------|--------------------|
| County | Gross | Real | Bus. P.P. | Homestead | Homestead | Real Prop | Bus. P.P. | Homestead** |
| | Rate | PTRC % | PTRC % | Credit % | Credit %* | Net Rate | Net Rate | Net Rate |
| Jefferson | 2.7647 | 25.74 | 14.80 | 10.63 | 0.00 | 2.0532 | 2.3555 | 1.8348 |
| Jennings | 2.3782 | 25.05 | 13.42 | 10.74 | 0.00 | 1.7824 | 2.0589 | 1.5910 |
| Johnson | 2.2678 | 24.69 | 15.09 | 8.72 | 0.00 | 1.7079 | 1.9256 | 1.5590 |
| Knox | 2.6062 | 27.70 | 16.14 | 13.32 | 0.00 | 1.8842 | 2.1855 | 1.6333 |
| Kosciusko | 1.6716 | 29.97 | 18.58 | 10.41 | 0.00 | 1.1706 | 1.3611 | 1.0487 |
| LaGrange | 1.9147 | 30.08 | 17.84 | 11.49 | 10.16 | 1.3388 | 1.5731 | 1.0490 |
| Lake | 4.4351 | 21.98 | 8.63 | 12.07 | 0.00 | 3.4602 | 4.0524 | 3.0427 |
| LaPorte | 2.7868 | 27.87 | 13.86 | 13.86 | 0.00 | 2.0102 | 2.4005 | 1.7316 |
| Lawrence | 3.0599 | 25.57 | 12.23 | 13.01 | 0.00 | 2.2774 | 2.6857 | 1.9812 |
| Madison | 3.1956 | 24.62 | 11.95 | 11.72 | 4.69 | 2.4089 | 2.8137 | 2.0137 |
| Marion | 3.0863 | 23.51 | 13.26 | 10.39 | 4.15 | 2.3608 | 2.6770 | 2.0176 |
| Marshall | 2.2616 | 28.05 | 15.22 | 12.20 | 0.00 | 1.6272 | 1.9174 | 1.4288 |
| Martin | 2.4079 | 29.37 | 18.92 | 11.98 | 0.00 | 1.7007 | 1.9523 | 1.4969 |
| Miami | 2.7874 | 29.45 | 15.94 | 12.58 | 17.79 | 1.9666 | 2.3431 | 1.3695 |
| Monroe | 2.3217 | 26.45 | 16.29 | 10.80 | 4.32 | 1.7076 | 1.9434 | 1.4494 |
| Montgomery | 2.4951 | 23.27 | 15.48 | 8.08 | 0.00 | 1.9146 | 2.1089 | 1.7599 |
| Morgan | 1.9639 | 28.71 | 17.81 | 10.58 | 4.28 | 1.4001 | 1.6142 | 1.1920 |
| Newton | 2.5173 | 29.05 | 16.57 | 14.07 | 0.00 | 1.7861 | 2.1002 | 1.5348 |
| Noble | 2.3386 | 26.85 | 14.63 | 10.78 | 13.37 | 1.7108 | 1.9966 | 1.2975 |
| Ohio | 1.5607 | 40.05 | 26.57 | 16.89 | 0.00 | 0.9357 | 1.1461 | 0.7777 |
| Orange | 2.1235 | 32.05 | 19.44 | 14.31 | 0.00 | 1.4430 | 1.7106 | 1.2365 |

| Pay 2005 | Avg. | Avg. | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|-----------------|--------------|---------------|------------------|-------------------|-------------------|------------------|------------------|--------------------|
| County | Gross | Real | Bus. P.P. | Homestead | Homestead | Real Prop | Bus. P.P. | Homestead** |
| | Rate | PTRC % | PTRC % | Credit % | Credit %* | Net Rate | Net Rate | Net Rate |
| Owen | 2.3286 | 23.95 | 14.25 | 9.26 | 0.00 | 1.7708 | 1.9967 | 1.6068 |
| Parke | 2.2570 | 27.64 | 16.89 | 11.90 | 15.38 | 1.6332 | 1.8759 | 1.1878 |
| Perry | 2.9590 | 26.98 | 16.72 | 11.40 | 2.28 | 2.1607 | 2.4644 | 1.8652 |
| Pike | 2.6680 | 27.29 | 16.31 | 13.00 | 0.00 | 1.9398 | 2.2328 | 1.6875 |
| Porter | 2.3702 | 24.23 | 14.00 | 9.79 | 0.00 | 1.7960 | 2.0384 | 1.6201 |
| Posey | 2.5317 | 33.06 | 25.32 | 12.31 | 0.00 | 1.6948 | 1.8907 | 1.4862 |
| Pulaski | 2.3553 | 29.27 | 18.36 | 12.91 | 12.16 | 1.6658 | 1.9228 | 1.2481 |
| Putnam | 2.1799 | 26.70 | 16.68 | 9.69 | 0.00 | 1.5979 | 1.8162 | 1.4431 |
| Randolph | 2.6052 | 28.41 | 13.99 | 13.70 | 0.00 | 1.8651 | 2.2407 | 1.6096 |
| Ripley | 2.0403 | 29.15 | 18.12 | 11.53 | 0.00 | 1.4456 | 1.6706 | 1.2790 |
| Rush | 2.3001 | 31.17 | 16.35 | 14.08 | 0.00 | 1.5833 | 1.9241 | 1.3603 |
| St. Joseph | 3.6223 | 21.84 | 9.44 | 11.10 | 8.25 | 2.8313 | 3.2802 | 2.2833 |
| Scott | 2.7035 | 23.48 | 14.05 | 8.93 | 9.83 | 2.0688 | 2.3237 | 1.6806 |
| Shelby | 2.1980 | 29.50 | 16.56 | 12.24 | 0.00 | 1.5497 | 1.8339 | 1.3600 |
| Spencer | 2.3237 | 28.29 | 21.13 | 10.35 | 2.07 | 1.6664 | 1.8326 | 1.4595 |
| Starke | 2.6274 | 24.16 | 13.32 | 9.98 | 0.00 | 1.9927 | 2.2774 | 1.7938 |
| Steuben | 1.7228 | 28.97 | 16.64 | 10.53 | 2.40 | 1.2237 | 1.4361 | 1.0655 |
| Sullivan | 2.8230 | 26.51 | 17.21 | 11.27 | 0.00 | 2.0745 | 2.3370 | 1.8407 |
| Switzerland | 1.6455 | 33.31 | 21.44 | 14.66 | 0.00 | 1.0974 | 1.2928 | 0.9365 |
| Tippecanoe | 2.3418 | 26.11 | 16.28 | 9.15 | 3.66 | 1.7304 | 1.9605 | 1.5088 |
| Tipton | 2.3370 | 27.81 | 14.33 | 12.50 | 4.58 | 1.6870 | 2.0021 | 1.3988 |

| Pay 2005 | Avg. | Avg. | Avg. | Avg. State | Avg. Local | Avg. | Avg. | Avg. |
|------------------------|---------------|---------------|------------------|-------------------|-------------------|------------------|------------------|--------------------|
| County | Gross | Real | Bus. P.P. | Homestead | Homestead | Real Prop | Bus. P.P. | Homestead** |
| | Rate | PTRC % | PTRC % | Credit % | Credit %* | Net Rate | Net Rate | Net Rate |
| Union | 2.2968 | 24.01 | 14.17 | 10.27 | 0.00 | 1.7453 | 1.9714 | 1.5660 |
| Vanderburgh | 2.7327 | 27.31 | 14.08 | 13.67 | 7.41 | 1.9864 | 2.3479 | 1.5677 |
| Vermillion | 2.6488 | 26.13 | 17.54 | 10.77 | 0.00 | 1.9565 | 2.1842 | 1.7458 |
| Vigo | 3.0033 | 27.62 | 13.29 | 15.33 | 0.00 | 2.1738 | 2.6040 | 1.8405 |
| Wabash | 2.6605 | 28.99 | 14.95 | 13.90 | 14.70 | 1.8893 | 2.2628 | 1.3489 |
| Warren | 2.0143 | 31.57 | 18.79 | 14.05 | 0.00 | 1.3785 | 1.6357 | 1.1847 |
| Warrick | 2.0769 | 27.52 | 18.55 | 10.65 | 0.00 | 1.5053 | 1.6916 | 1.3450 |
| Washington | 2.7452 | 24.44 | 13.32 | 11.08 | 15.81 | 2.0742 | 2.3796 | 1.5165 |
| Wayne | 2.9189 | 28.08 | 13.98 | 14.63 | 0.00 | 2.0993 | 2.5108 | 1.7922 |
| Wells | 2.2591 | 28.66 | 17.46 | 11.63 | 11.33 | 1.6117 | 1.8646 | 1.2417 |
| White | 2.0928 | 29.21 | 19.39 | 10.76 | 0.00 | 1.4816 | 1.6869 | 1.3221 |
| Whitley | <u>2.2696</u> | <u>29.05</u> | <u>19.62</u> | <u>11.18</u> | <u>0.00</u> | <u>1.6103</u> | <u>1.8245</u> | <u>1.4303</u> |
| Partial (91)*** | | | | | | | | |
| State Average | 2.7511 | 25.09 | 13.82 | 10.74 | 2.97 | 2.0609 | 2.3708 | 1.7784 |

* The average local homestead credit rate includes both COIT and CEDIT homestead if adopted.

** Homestead Net Rate = Real Property Net Rate Reduced by Homestead Credit.

*** State Averages exclude Brown County.

**Estimated Abstract Net Assessed Value and Net Tax Levy by Property Class
2001 Payable 2002**

Pay 2002

| | <u>Estimated Net Assessed Value</u> | <u>% of Total</u> | <u>Estimated Net Tax Levy</u> | <u>% of Total</u> |
|----------------------------------|---|-------------------|-----------------------------------|-------------------|
| <u>PERSONAL PROPERTY:</u> | | | | |
| Business Personal Property: | | | | |
| Business Inventory: | | | | |
| Commercial | \$ 8,897,321,030 | 4.85% | \$ 285,438,181 | 5.30% |
| Industrial | 5,760,346,013 | 3.14% | 186,406,930 | 3.46% |
| Agricultural | 428,975,001 | 0.23% | 9,387,571 | 0.17% |
| Utilities - locally assessed | 9,191,754 | 0.01% | 221,860 | 0.00% |
| Sub-total | \$ 15,095,833,798 | 8.23% | \$ 481,454,542 | 8.94% |
| Business Depreciable Assets: | | | | |
| Commercial | \$ 9,638,903,452 | 5.25% | \$ 324,403,907 | 6.03% |
| Industrial | 14,600,148,289 | 7.96% | 486,320,880 | 9.03% |
| Agricultural | 946,996,277 | 0.52% | 20,821,811 | 0.39% |
| Utilities - locally assessed | 597,733,526 | 0.33% | 20,936,939 | 0.39% |
| Sub-total | \$ 25,783,781,544 | 14.05% | \$ 852,483,537 | 15.83% |
| Total Business Personal Property | \$ 40,879,615,342 | 22.28% | \$ 1,333,938,079 | 24.78% |

Pay 2002

| | <u>Estimated Net Assessed Value</u> | <u>% of Total</u> | <u>Estimated Net Tax Levy</u> | <u>% of Total</u> |
|--------------------------------|---|-------------------|-----------------------------------|-------------------|
| Other: | | | | |
| Utilities - State Assessed | \$ 8,025,026,443 | 4.37% | \$ 244,200,011 | 4.54% |
| Individual Property | 566,637,992 | 0.31% | 14,791,079 | 0.27% |
| Sub-total | \$ 8,591,664,435 | 4.68% | \$ 258,991,090 | 4.81% |
| Total Personal Property | \$ 49,471,279,777 | 26.97% | \$ 1,592,929,169 | 29.59% |

REAL PROPERTY:

Business:

| | | | | |
|------------------|--------------------------|---------------|-------------------------|---------------|
| Commercial | \$ 30,716,762,995 | 16.74% | \$ 1,011,004,801 | 18.78% |
| Industrial | 11,218,853,005 | 6.12% | 403,928,651 | 7.50% |
| Agricultural | 7,278,131,473 | 3.97% | 165,306,225 | 3.07% |
| Sub-total | \$ 49,213,747,473 | 26.83% | \$ 1,580,239,677 | 29.35% |

Residential:

| | | | | |
|-------------------|--------------------------|---------------|-------------------------|---------------|
| Res Homestead | \$ 60,744,566,364 | 33.11% | \$ 1,538,953,484 | 28.58% |
| Ag Homestead | 5,906,984,945 | 3.22% | 122,960,342 | 2.28% |
| Non-Homestead Res | 16,703,610,509 | 9.10% | 498,827,682 | 9.27% |
| Sub-total | \$ 83,355,161,818 | 45.44% | \$ 2,160,741,508 | 40.13% |

Pay 2002

| | <u>Estimated Net Assessed Value</u> | <u>% of Total</u> | <u>Estimated Net Tax Levy</u> | <u>% of Total</u> |
|----------------------------|--|--------------------------|--|--------------------------|
| Other: | | | | |
| Utilities | 536,788,109 | 0.29% | 20,877,791 | 0.39% |
| Exempt Organizations | 752,823,105 | 0.41% | 24,731,535 | 0.46% |
| Undefined | 127,633,854 | 0.07% | 4,271,016 | 0.08% |
| Total Real Property | \$ 133,986,154,359 | 73.03% | \$ 3,790,861,527 | 70.41% |
| TOTAL ALL PROPERTY | \$ 183,457,434,136 | 100.00% | \$ 5,383,790,696 | 100.00% |

RECAPITULATION OF ALL PROPERTY:

| | | | | |
|--|---------------------------|----------------|-------------------------|----------------|
| Commercial | 49,252,987,477 | 26.85% | 1,620,846,889 | 30.11% |
| Industrial | 31,579,347,307 | 17.21% | 1,076,656,461 | 20.00% |
| Residential (incl. Ag. Hmstd.), Indiv. P.P. | 83,921,799,810 | 45.74% | 2,175,532,587 | 40.41% |
| Agricultural Business | 8,654,102,751 | 4.72% | 195,515,607 | 3.63% |
| Utilities | 9,168,739,832 | 5.00% | 286,236,601 | 5.32% |
| Exempt Organizations | 752,823,105 | 0.41% | 24,731,535 | 0.46% |
| Undefined | 127,633,854 | 0.07% | 4,271,016 | 0.08% |
| TOTAL ALL PROPERTY | \$ 183,457,434,136 | 100.00% | \$ 5,383,790,696 | 100.00% |

Notes:

This 2001 pay 2002 table replaces the 2001 pay 2002 table published in the FY 2003 Handbook edition. This table is based on updated information.

"Residential" property includes homesteads plus non-homestead living units in buildings with 1-3 units.

"Agricultural Business" includes all non-homestead agricultural property.

The amounts listed under "Exempt Organizations" are the non-exempt AV and tax billed to those entities.

Net levy is net of PTRC, state Homestead Credit, and county COIT Homestead Credit, as applicable.

Net AV and Net Levy amounts include AV and tax on tiffed property.

Estimates are based on detail data from 72 counties, representing 92.5% of AV and 94.5% of net levies, and on statewide abstract totals.

Source: County Auditor Abstracts; County Auditor and County Assessor detail datasets.

**Estimated Abstract Net Assessed Value and Net Tax Levy by Property Class
2002 Payable 2003**

Pay 2003

| | <u>Estimated Net Assessed Value</u> | <u>% of Total</u> | <u>Estimated Net Tax Levy</u> | <u>% of Total</u> |
|----------------------------------|---|-------------------|-----------------------------------|-------------------|
| <u>PERSONAL PROPERTY:</u> | | | | |
| Business Personal Property: | | | | |
| Business Inventory: | | | | |
| Commercial | \$ 9,423,747,313 | 3.32% | \$ 225,950,816 | 4.26% |
| Industrial | 5,913,090,465 | 2.08% | 136,380,270 | 2.57% |
| Agricultural | 418,805,995 | 0.15% | 6,129,536 | 0.12% |
| Utilities - locally assessed | 11,371,449 | 0.00% | 227,767 | 0.00% |
| Sub-total | \$ 15,767,015,222 | 5.56% | \$ 368,688,389 | 6.95% |
| | | | | |
| Business Depreciable Assets: | | | | |
| Commercial | \$ 11,594,054,235 | 4.09% | \$ 281,797,757 | 5.31% |
| Industrial | 13,654,532,599 | 4.81% | 325,935,105 | 6.14% |
| Agricultural | 1,100,050,049 | 0.39% | 15,844,985 | 0.30% |
| Utilities - locally assessed | 530,384,984 | 0.19% | 14,447,311 | 0.27% |
| Sub-total | \$ 26,879,021,867 | 9.47% | \$ 638,025,158 | 12.02% |
| | | | | |
| Total Business Personal Property | \$ 42,646,037,089 | 15.03% | \$ 1,006,713,547 | 18.97% |

Pay 2003

Other:

Utilities - State Assessed
Individual Property

Sub-total

**Estimated Net
Assessed Value**

% of Total

**Estimated
Net Tax Levy**

% of Total

\$ 7,863,951,403

2.77%

\$ 176,852,179

3.33%

581,405,674

0.20%

8,996,239

0.17%

\$ 8,445,357,077**2.98%****\$ 185,848,418****3.50%****Total Personal Property****\$ 51,091,394,166****18.00%****\$ 1,192,561,965****22.47%****REAL PROPERTY:**

Business:

Commercial
Industrial
Agricultural

Sub-total

\$ 51,043,176,752

17.99%

\$ 1,083,416,659

20.41%

14,050,347,707

4.95%

304,699,931

5.74%

14,555,400,837

5.13%

192,147,346

3.62%

\$ 79,648,925,296**28.06%****\$ 1,580,263,936****29.77%**

Residential:

Res Homestead
Ag Homestead
Non-Homestead Res

Sub-total

\$ 103,723,496,881

36.55%

\$ 1,671,670,565

31.49%

10,066,946,089

3.55%

124,546,522

2.35%

37,446,700,627

13.19%

698,054,901

13.15%

\$ 151,237,143,597**53.29%****\$ 2,494,271,988****46.99%**

Pay 2003

| | <u>Estimated Net Assessed Value</u> | <u>% of Total</u> | <u>Estimated Net Tax Levy</u> | <u>% of Total</u> |
|----------------------------|--|--------------------------|--|--------------------------|
| Other: | | | | |
| Utilities | 710,043,421 | 0.25% | 16,030,505 | 0.30% |
| Exempt Organizations | 904,459,699 | 0.32% | 20,167,060 | 0.38% |
| Undefined | 217,292,957 | 0.08% | 4,599,091 | 0.09% |
| Total Real Property | \$ 232,717,864,970 | 82.00% | \$ 4,115,332,580 | 77.53% |
| TOTAL ALL PROPERTY | \$ 283,809,259,136 | 100.00% | \$ 5,307,894,545 | 100.00% |

RECAPITULATION OF ALL PROPERTY:

| | | | | |
|--|---------------------------|----------------|-------------------------|----------------|
| Commercial | 72,060,978,300 | 25.39% | 1,591,165,232 | 29.98% |
| Industrial | 33,617,970,771 | 11.85% | 767,015,306 | 14.45% |
| Residential (Incl. Ag. Hmstd.), Indiv. P.P. | 151,818,549,271 | 53.49% | 2,503,268,227 | 47.16% |
| Agricultural Business | 16,074,256,881 | 5.66% | 214,121,867 | 4.03% |
| Utilities | 9,115,751,257 | 3.21% | 207,557,762 | 3.91% |
| Exempt Organizations | 904,459,699 | 0.32% | 20,167,060 | 0.38% |
| Undefined | 217,292,957 | 0.08% | 4,599,091 | 0.09% |
| TOTAL ALL PROPERTY | \$ 283,809,259,136 | 100.00% | \$ 5,307,894,545 | 100.00% |

Notes:

"Residential" property includes homesteads plus non-homestead living units in buildings with 1-3 units.

"Agricultural Business" includes all non-homestead agricultural property.

The amounts listed under "Exempt Organizations" are the non-exempt AV and tax billed to those entities.

Net levy is net of PTRC, State Homestead Credit, and County COIT Homestead Credit, as applicable.

Estimates are based on detail data from 72 counties, representing 94.1% of AV and 96.4% of net levies, and on statewide abstract totals.

Source: County Auditor Abstracts; County Auditor and County Assessor detail datasets.

EXCISE & ADMISSIONS TAXES

AIRCRAFT LICENSE EXCISE TAX

IC 6-6-6.5

ACCT. NO. 6000-185800-40240

TAXPAYER: Owners of aircraft required to be registered with the Indiana Department of State Revenue.

TAX BASE: The weight, class, and age of the aircraft determine taxes owed.

| | |
|---------|---|
| Class A | Piston-driven |
| Class B | Piston-driven, pressurized |
| Class C | Turbine-driven |
| Class D | Homebuilt, gliders, or hot air balloons |

| <u>Age</u> | <u>Class A</u> | <u>Class B</u> | <u>Class C</u> | <u>Class D</u> |
|------------|----------------|----------------|----------------|----------------|
| 0-4 | \$0.04/lb | \$0.065/lb | \$0.09/lb | \$0.0175/lb |
| 5-8 | \$0.035/lb | \$0.055/lb | \$0.08/lb | \$0.015/lb |
| 9-12 | \$0.03/lb | \$0.05/lb | \$0.07/lb | \$0.0125/lb |
| 13-16 | \$0.025/lb | \$0.025/lb | \$0.025/lb | \$0.01/lb |
| 17-25 | \$0.02/lb | \$0.02/lb | \$0.02/lb | \$0.0075/lb |
| over 25 | \$0.01/lb | \$0.01/lb | \$0.01/lb | \$0.005/lb |

EXEMPTIONS: Aircraft owned and exclusively used by governmental entities; aircraft owned by nonresidents and registered out of state (however, these aircraft are not exempt if operated in Indiana more than 60 days); aircraft which federal law or the Constitution prohibit Indiana from taxing; and aircraft owned by nonresident air carriers or air taxis.

CREDITS: Any excess disabled veteran property tax deductions not used against the veteran's property or motor vehicles.

PROCEDURE: The excise tax must be paid before the aircraft can be registered. When an aircraft is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When an aircraft is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any aircraft purchased in the same year.

ADMINISTRATION: Aeronautics Section, Department of State Revenue

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$513,773 |
| | FY 2002 | \$548,887 |
| | FY 2003 | \$649,665 |
| | FY 2004 | \$641,757 |
| | FY 2005 | \$753,374 |

DISTRIBUTION: Revenues are distributed on a quarterly basis to the county where the aircraft is usually located when it is not being operated. However, in Allen County, the funds go to the Ft. Wayne Airport Authority quarterly.

AUTO RENTAL EXCISE TAX

IC 6-6-9

ACCT. NO. 9000-190900-45200

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days.

TAX BASE: The gross retail income the retail merchant receives for the rental.

RATE: 4% of the gross retail income from the transaction.

PROCEDURE: Same manner as the Sales Tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds, and vehicles leased as part of a funeral.

ADMINISTRATION: Department of State Revenue

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$9,846,819 |
| | FY 2002 | \$9,126,730 |
| | FY 2003 | \$9,500,874 |
| | FY 2004 | \$8,940,877 |
| | FY 2005 | \$8,840,761 |

DISTRIBUTION: On May 20 and November 20, all amounts held in the Auto Rental Excise Tax Account are distributed to counties. The amount distributed equals that part of the tax initially imposed and collected from within the county. The county auditor apportions and the county treasurer distributes the taxes among the taxing units in the county. The distribution will be in

the same manner that property taxes are apportioned and distributed.

COMMERCIAL VEHICLE EXCISE TAX

IC 6-6-5.5

ACCT. NO. 6990-101000

TAXPAYER: Owners of Indiana-based and out-of-state vehicles subject to IRP registration and owners of Indiana-based trucks, tractors, trailers, semitrailers, and truck-tractors subject to registration with the Bureau of Motor Vehicles.

TAX BASE: Plated weight of the vehicle.

RATE: The tax rate is set annually by dividing the predetermined base revenue amount by the amount of total commercial vehicle registration fees received in the previous fiscal year. The resulting factor is applied to the current statutory registration fees to determine the Commercial Vehicle Excise Tax (CVET) amount. IRP registration fees are apportioned based on interstate mileage, resulting in a mileage apportionment for CVET fees as well. CVET fees are reduced by 50% for farm vehicles. Tax rates for CY 2000 were set at amounts of about one-half of the above rate computation.

PROCEDURE: The Bureau of Motor Vehicles is required to collect the Commercial Vehicle Excise Tax paid by owners of intrastate commercial vehicles, and the Department of State Revenue is required to collect the tax paid by owners of interstate commercial vehicles. Tax owed by out-of-state-based commercial vehicles is collected by the IRP authority in the state of registration.

Indiana-based taxpayers who own vehicles subject to the CVET filed an information return along with their personal property tax return in CY 2000. The State Tax Board determined each taxing unit's base revenue for CY 2001 by applying the 2000 property tax rate to the assessed value compiled from the information returns. The base revenue amount is increased by 5% annually.

Tax collections are placed in the Commercial Vehicle Excise Tax Fund and distributed by the Auditor of State to the county auditors for distribution to local units.

EXEMPTIONS: Trucks gross-plated for less than 11,000 pounds and subject to the Motor Vehicle Excise Tax.

| | | |
|----------|---------|--------------|
| REVENUE: | FY 2001 | \$27,852,265 |
| | FY 2002 | \$51,994,234 |
| | FY 2003 | \$54,079,060 |
| | FY 2004 | \$57,308,850 |
| | FY 2005 | \$56,307,824 |

ADMINISTRATION: Department of State Revenue; Bureau of Motor Vehicles

DISTRIBUTION: Local civil taxing units and school corporations.

COUNTY ADMISSIONS TAX

IC 6-9-13

ACCT. NO. 3220-124900

TAXPAYER: Each person who pays a price for admission to any event held in the RCA Dome, the Convention Center, Victory Field, or Conseco Fieldhouse (all located in Marion County).

RATE: 6% of the price of admission (effective July 1, 2005).

EXEMPTIONS: The tax does not apply to events sponsored by educational institutions, religious organizations, or charitable organizations.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

LOCAL ADMINISTRATION/DISTRIBUTION: Amounts received from the tax are paid by the State Treasurer to the treasurer of the Capital Improvement Board of Managers.

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$4,527,731 |
| | FY 2002 | \$4,247,037 |
| | FY 2003 | \$4,457,029 |
| | FY 2004 | \$5,041,756 |
| | FY 2005 | \$5,212,561 |

NOTE: Under current law, the tax applies to any event at the facilities listed above. However, prior to the passage of P.L. 256 - 1997, the tax

was applicable only to professional sporting events held in the RCA Dome. Beginning 1/1/2028, the tax will apply only to professional sporting events.

COUNTY MOTOR VEHICLE EXCISE SURTAX AND WHEEL TAX

County Motor Vehicle Excise Surtax: IC 6-3.5-4

County Wheel Tax: IC 6-3.5-5

TAXPAYER:

Excise Surtax: Owners of vehicles liable for the Motor Vehicle Excise Tax who reside in a county that imposes the tax.

Wheel Tax: Owners of other classes of vehicles who reside in a county that imposes the tax. A county must adopt or rescind both taxes simultaneously.

TAX BASE:

Excise Surtax: Passenger cars, motorcycles, and trucks with a gross weight of 11,000 pounds or less.

Wheel Tax: Buses, recreational vehicles, semi-trailers, tractors, trailers over 3,000 pounds, and trucks not subject to the Excise Surtax.

RATES:

Excise Surtax: Adopting counties may impose the Surtax at rates ranging between 2% and 10% of the excise tax that would have been due under the pre-1996 excise tax rate table. However, the Surtax may not be less than \$7.50. Counties also have the option of imposing a flat fee. The fee must be at least \$7.50 and may not exceed \$25.00

Wheel Tax: Adopting counties may impose different tax rates for each particular class of vehicle, and for each weight classification within the class of vehicle. The rate must be between \$5 and \$40.

PROCEDURE: The Surtax or Wheel Tax is paid when the vehicle is registered. \$0.15 of the Surtax or Wheel Tax collected for each transaction is deposited in the State License Branch Fund.

EXEMPTIONS:

Excise Surtax: Vehicles owned or leased by federal, state, or local government; vehicles held in inventory by manufacturers, dealers, and distributors; vehicles owned or leased and operated by an institution of higher education; and vehicles subject to the Wheel Tax.

Wheel Tax: Vehicles owned by the state, one of its agencies, or a political subdivision; buses owned by a religious or nonprofit youth organization; and vehicles liable for the Surtax.

ADMINISTRATION: The license branch in each county that adopts the tax is responsible for collecting the taxes.

REVENUE:

| CY | Wheel Tax | Surtax | Total |
|-------|-------------|--------------|--------------|
| 2000 | \$2,722,166 | \$26,437,274 | \$29,159,440 |
| 2001 | \$2,692,602 | \$27,319,739 | \$30,012,341 |
| 2002 | \$2,760,140 | \$28,273,527 | \$31,033,667 |
| 2003 | \$3,095,694 | \$30,869,902 | \$33,965,596 |
| 2004* | \$5,250,618 | \$45,411,897 | \$50,662,515 |

*Nine counties have adopted Surtax/Wheel Tax to be first effective 2004.

REVENUE: CY 2004

| <u>County</u> | <u>Wheel Tax</u> | <u>Surtax</u> | <u>Total</u> |
|----------------------|-------------------------|----------------------|---------------------|
| Allen | 385,661 | 3,084,952 | 3,470,613 |
| Brown | 22,113 | 265,605 | 287,718 |
| Clark* | 308,156 | 1,689,051 | 1,997,207 |
| Clinton* | 43,903 | 436,135 | 480,038 |
| Daviess | 76,198 | 253,407 | 329,605 |
| Decatur* | 123,207 | 466,580 | 589,787 |
| Dubois | 110,704 | 701,593 | 812,297 |
| Elkhart* | 378,515 | 3,096,257 | 3,474,772 |
| Fayette | 40,813 | 549,000 | 589,813 |
| Fountain | 38,939 | 259,624 | 298,563 |
| Gibson | 28,241 | 539,687 | 567,928 |
| Greene* | 104,091 | 763,557 | 867,648 |
| Hancock* | 211,763 | 1,472,079 | 1,683,842 |
| Hendricks | 314,534 | 2,136,801 | 2,451,335 |
| Henry* | 100,331 | 1,115,068 | 1,215,399 |
| Howard | 74,636 | 1,541,974 | 1,616,610 |
| Jay | 89,179 | 284,634 | 373,813 |
| LaGrange* | 65,416 | 237,358 | 302,774 |
| Marion | 1,065,128 | 13,139,029 | 14,204,157 |
| Monroe | 53,652 | 1,542,157 | 1,595,809 |
| Montgomery | 105,548 | 530,052 | 635,600 |
| Noble | 134,344 | 458,860 | 593,204 |
| Owen | 45,839 | 256,110 | 301,949 |
| Parke | 65,022 | 242,396 | 307,418 |
| Perry | 29,288 | 273,519 | 302,807 |
| Posey | 116,589 | 453,619 | 570,208 |
| Putnam | 103,901 | 522,816 | 626,717 |
| Rush | 47,239 | 266,658 | 313,897 |
| St. Joseph* | 505,923 | 5,224,562 | 5,730,485 |
| Sullivan | 81,045 | 296,178 | 377,223 |
| Union | 17,274 | 72,625 | 89,899 |
| Vanderburgh | 135,043 | 1,133,801 | 1,268,844 |
| Vermillion | 65,042 | 155,143 | 220,185 |
| Vigo | 87,980 | 1,230,076 | 1,318,056 |
| Warrick | <u>75,361</u> | <u>720,934</u> | <u>796,295</u> |
| Totals | \$5,250,618 | \$45,411,897 | \$50,662,515 |

*Nine counties have adopted Surtax/Wheel Tax to be first effective 2004.

DISTRIBUTION: The county auditor allocates money in the Excise Surtax Fund and Wheel Tax Fund to each city, town, and county based on the formula for the Local Road and Street Account. Revenue is used to construct, reconstruct, repair, or maintain streets and roads.

Public Law 88-1981 authorizes 10 counties to issue bonds for road and bridge repairs. Eligible counties are Crawford, Daviess, Dubois, Gibson, Martin, Perry, Pike, Posey, Spencer, and Warrick. The county may issue bonds only if the County Motor Vehicle Excise Surtax and Wheel Tax are in effect at maximum allowable rates. Revenue is used to pay the principal and interest due on those bonds during the budget year.

ENTERTAINMENT FACILITIES ADMISSIONS TAX

IC 6-9-34

TAXPAYERS: Persons attending a private event at an outdoor facility with a minimum capacity of 10,000 persons. The facility must be located in a geographic area that has been annexed by the city before the adoption of the tax ordinance.

TAX BASE: Paid admission on tickets purchased at box office or authorized agent of the facility.

RATE: \$0.50 per paid admission.

PROCEDURE: Persons selling tickets collect the tax as agents of the city. The revenue is remitted by the agent to the city fiscal officer within 20 days of the end of the month of collection.

ADMINISTRATION: City fiscal officer

EXEMPTIONS: Events held by education institutions, religious organizations, charitable organizations, events sold on a per-vehicle basis.

REVENUE/DISTRIBUTION: Revenue is deposited into the city ticket tax fund. Revenue may be used for highway improvements and sewer to and from the facility and payment on bonds or

leases entered into for such improvements.

The General Assembly passed P.L. 254-2003 allowing the local option to adopt the tax. Collection would begin after December 31 of the year of passage of a local ordinance, or a later date specified in the ordinance.

MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX

IC 6-6-9.7

ACCT. NO. 6000-133800

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days in Marion County.

TAX BASE: The gross retail income received by the retail merchant for the rental.

RATE: 2% of the gross retail income from the transaction.

PROCEDURE: Same manner as the Sales Tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds; vehicles rented as part of a funeral; vehicles rented while the renter's own vehicle is being repaired or until a destroyed vehicle is replaced.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

DISTRIBUTION: On or before the 20th of each month, all amounts held in the County Supplemental Auto Rental Excise Account within the state General Fund are distributed to the Capital Improvement Board of Managers.

| | | |
|-----------------|---------|-------------|
| REVENUE: | FY 2001 | \$1,883,673 |
| | FY 2002 | \$1,950,391 |
| | FY 2003 | \$1,772,456 |
| | FY 2004 | \$1,827,327 |
| | FY 2005 | \$1,941,339 |

MOTOR VEHICLE EXCISE TAX

IC 6-6-5

TAXPAYER: Owners of passenger cars, motorcycles, and trucks with a declared gross weight of 11,000 pounds or less.

TAX BASE: The vehicle's base or factory-advertised delivered price and year of manufacture.

RATE: The Excise Tax rate schedule that follows was first effective for calendar year 1996.

Beginning in 1996, most Excise Tax rates were reduced by up to 50%. Rates greater than \$100 were reduced by 50%. Rates between \$50 and \$100 were reduced to \$50. Rates under \$50 were not changed.

Transfers from the Lottery and Gaming Surplus Account will replace part of the local lost revenue due to the reduced rates (IC 4-30-17-3.5). The scheduled transfer amounts are:

| | |
|---------------------------|-----------|
| CY 1996 | \$139.5 M |
| CY 1997 | \$155.1 M |
| CY 1998 | \$180.1 M |
| CY 1999 | \$206.3 M |
| CY 2000 | \$233.2 M |
| CY 2001 and thereafter | \$236.2 M |

SEA 6-1997(ss) increased the amount transferred from the Lottery and Gaming Surplus Account to the above amounts. The amount of the increases were \$15.1 M in CY 1997, \$20.1 M in CY 1998, \$26.3 M in CY 1999, \$33.2 M in CY 2000, and \$36.2 M in CY 2001 and after. SEA 6-1997(ss) also made a retroactive increase for CY 1996 in the amount of \$19.5 M which was distributed to counties in July 1997. The state General Fund was required to make up any deficiency in a monthly transfer caused by an insufficient fund balance in the Lottery and Gaming Surplus Account.

Transfers from the General Fund replace the revenue lost from speeding up the six-year phase-in of the new rates to an immediate implementation (IC 6-6-5-9.5). The transfer amounts

from the General Fund are:

| | |
|---------------------------|-----------|
| CY 1996 | \$113.4 M |
| CY 1997 | \$87.3 M |
| CY 1998 | \$61.3 M |
| CY 1999 | \$33.3 M |
| CY 2000 | \$4.5 M |
| CY 2001 and thereafter | \$0.2 M |

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government; mobile homes and motor homes; vehicles assessed under the Public Utility Tax Law, trucks weighing over 11,000 pounds, trailers, semi-trailers, tractors, and buses; vehicles held in inventory by manufacturers, dealers, and distributors; and vehicles owned or leased and operated by an institution of higher education.

Most vehicles not subject to the Excise Tax and not owned by federal, state, and local governments are subject to personal property tax or the Commercial Vehicle Excise Tax.

CREDITS: Credit is applied to a newly purchased vehicle when a person sells a vehicle. If an individual sells a vehicle and does not purchase another vehicle, or if the amount of the credit to be applied to a newly purchased vehicle exceeds the amount of tax owed on the newly purchased vehicle by \$4 or more, then a refund is issued by the Bureau of Motor Vehicles. \$3.00 of the refund is deducted and transferred to the Bureau of Motor Vehicles Commission.

A disabled veteran or surviving spouse who does not use the full amount of the \$24,960 or \$12,480 property tax deductions provided by IC 6-1.1-12-13 and IC 6-1.1-12-14, respectively, or \$18,720 property tax deduction allowed by IC 6-1.1-12-16 or IC 6-1.1-12-17.4 for WWI veterans and surviving spouses to reduce the assessed value of tangible property is entitled to an Auto Excise Tax credit. The credit equals \$2 for each \$100 of unused deductions. An owner of a motor vehicle totally destroyed and not replaced may receive a credit equal to 10% of the tax paid for each full month remaining in the registration year. An owner of passenger vehicles or trucks who regularly rents those vehicles for 30 days or less to an individual is entitled to a credit

for the Motor Vehicle Excise Tax paid for those rented vehicles. The credit is equal to the lesser of the Excise Tax liability due for those vehicles in a registration year or the total Auto Rental Excise taxes collected during the immediately preceding registration year.

Refunds for Excise Tax may be processed for (1) name changes; (2) destroyed vehicles; or (3) vehicles registered out of state for same period of time tax was paid to Indiana with supporting documents. Refunds may not exceed 90% of amount paid.

The owner of a vehicle registered with the Bureau is entitled to a refund of taxes paid under this chapter if after the owner's regular registration date:

(1) the owner registers the vehicle for use in another state; and (2) the owner pays tax for use of the vehicle to another state for the same time period which the tax was paid under this chapter.

The refund provided under this section is equal to

(1) the annual license excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus

(2) 10% of the annual license excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

To claim the refund provided by this section, the owner of the vehicle must provide the Bureau with:

(1) a request for a refund on a form furnished by the Bureau; and

(2) proof that the tax was paid.

PROCEDURE: The excise tax must be paid when the vehicle is required to be registered according to the annual registration chart below. Payment is made to a license branch in the vehicle owner's county of residence.

When a vehicle is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When a vehicle is sold by an owner who has

paid the excise tax, a credit of 10% per month may be applied to the tax due on any vehicle purchased in the same year or the following registration year. A registrant who sells a vehicle and replaces it with another vehicle whose excise tax is less than the previous vehicle's liability is entitled to a credit.

Motor Vehicle Excise Tax Rate Schedule Beginning 1996
Factory-Advertised Delivered Price and Classification

| | | \$50 to \$1,499 | \$1,500 to \$2,249 | \$2,250 to \$2,999 | \$3,000 to \$3,999 | \$4,000 to \$5,499 | \$5,500 to \$6,999 | \$7,000 to \$8,499 | \$8,500 to \$9,999 | \$10,000 to \$12,499 | \$12,500 to \$14,999 | \$15,000 to \$17,999 | \$18,000 to \$21,999 | \$22,000 to \$24,999 | \$25,000 to \$29,999 | \$30,000 to \$34,999 | \$35,000 to \$42,499 | \$42,500 and over |
|-----|----|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Age | I | II | III | IV | V | VI | VII | VIII | IX | X | XI | XII | XIII | XIV | XV | XVI | XVII | |
| 1 | 12 | 36 | 50 | 50 | 66 | 84 | 103 | 123 | 150 | 172 | 207 | 250 | 300 | 350 | 406 | 469 | 532 | |
| 2 | 12 | 30 | 50 | 50 | 57 | 74 | 92 | 110 | 134 | 149 | 179 | 217 | 260 | 304 | 353 | 407 | 461 | |
| 3 | 12 | 27 | 42 | 50 | 50 | 63 | 77 | 93 | 115 | 130 | 156 | 189 | 225 | 265 | 307 | 355 | 398 | |
| 4 | 12 | 24 | 33 | 50 | 50 | 52 | 64 | 78 | 98 | 112 | 135 | 163 | 184 | 228 | 257 | 306 | 347 | |
| 5 | 12 | 18 | 24 | 48 | 50 | 50 | 52 | 64 | 82 | 96 | 115 | 139 | 150 | 195 | 210 | 261 | 296 | |
| 6 | 12 | 12 | 18 | 36 | 50 | 50 | 50 | 50 | 65 | 79 | 94 | 114 | 121 | 160 | 169 | 214 | 242 | |
| 7 | 12 | 12 | 12 | 24 | 42 | 49 | 50 | 50 | 52 | 65 | 78 | 94 | 96 | 132 | 134 | 177 | 192 | |
| 8 | 12 | 12 | 12 | 18 | 24 | 30 | 40 | 50 | 50 | 53 | 64 | 65 | 65 | 91 | 91 | 129 | 129 | |
| 9 | 12 | 12 | 12 | 12 | 12 | 18 | 21 | 34 | 40 | 50 | 50 | 50 | 50 | 50 | 50 | 63 | 63 | |
| 10 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 21 | 26 | 30 | 36 | 42 | 49 | 50 | |

Annual Registration Date

| | |
|---------------------------------------|-------------|
| Corporate | January 31 |
| Rental Vehicles | February 28 |
| International Registration Plan (IRP) | March 31 |

**Annual Registration Date
for Passenger Vehicles,
Motorcycles, Trucks under 11,000
Pounds, and RVs
by First Letters of Last Name**

| | |
|-------|--------------|
| A-BE | February 15 |
| BF-BZ | February 28 |
| C | March 15 |
| D | March 31 |
| E-F | April 15 |
| G | April 30 |
| HA-HN | May 15 |
| HO-I | May 31 |
| J-KM | June 15 |
| KN-L | June 30 |
| MA-ME | July 15 |
| MF-O | July 31 |
| P-Q | August 15 |
| R | August 31 |
| SA-SN | September 15 |
| SO-T | September 30 |
| U-WK | October 15 |
| WL-Z | October 31 |

Other

| | |
|--------------------|-------------|
| All Other Vehicles | February 28 |
|--------------------|-------------|

ADMINISTRATION: Excise Tax & Registration Division, BMV

REVENUE:

| <u>CY</u> | <u>Excise Tax</u> | <u>Lottery & Gaming Transfer</u> | <u>State General Fund</u> | <u>Total</u> |
|-----------|-------------------|--|-----------------------------------|---------------|
| 2000 | \$378,870,696 | \$233,222,520 | \$4,495,284 | \$616,588,500 |
| 2001 | \$392,103,166 | \$236,212,440 | \$203,688 | \$628,519,294 |
| 2002 | \$406,689,882 | \$236,212,440 | \$203,688 | \$643,106,010 |
| 2003 | \$418,754,033 | \$236,212,440 | \$203,688 | \$655,170,161 |
| 2004 | \$422,006,540 | \$236,212,440 | \$203,688 | \$658,422,668 |

DISTRIBUTION: Revenues are allocated to the taxing district in which the registrant resides. The revenues are then distributed to the taxing units of that taxing district in the same manner and at the same time that property taxes are distributed. A \$1.15 service charge per vehicle is retained and deposited in the state License Branch Fund.

NOTE: Figures in following table may be slightly off due to rounding.

CY2004 Excise Tax Collections by County

| <u>County</u> | <u>Actual Excise Tax Paid at License Branch</u> | <u>State Distribution</u> | <u>Total Excise Distribution</u> |
|---------------|---|-------------------------------|--------------------------------------|
| Adams | 1,801,389 | 946,388 | 2,747,777 |
| Allen | 22,868,912 | 12,611,930 | 35,480,842 |
| Bartholomew | 4,994,456 | 2,997,113 | 7,991,569 |
| Benton | 608,387 | 322,827 | 931,214 |
| Blackford | 848,088 | 446,083 | 1,294,171 |
| Boone | 4,443,861 | 2,540,651 | 6,984,512 |
| Brown | 1,162,516 | 618,239 | 1,780,755 |
| Carroll | 1,440,091 | 771,277 | 2,211,368 |
| Cass | 2,546,856 | 1,373,259 | 3,920,115 |
| Clark | 6,428,744 | 3,701,145 | 10,129,889 |
| Clay | 1,742,461 | 926,575 | 2,669,036 |
| Clinton | 2,159,126 | 1,163,394 | 3,322,520 |
| Crawford | 595,716 | 291,378 | 887,094 |
| Daviess | 1,722,276 | 922,087 | 2,644,363 |
| Dearborn | 3,513,496 | 1,918,583 | 5,432,079 |
| Decatur | 1,623,745 | 868,308 | 2,492,053 |
| DeKalb | 2,763,683 | 1,475,230 | 4,238,913 |
| Delaware | 7,205,594 | 3,954,821 | 11,160,415 |
| Dubois | 3,137,408 | 1,740,033 | 4,877,441 |
| Elkhart | 11,695,601 | 6,319,411 | 18,015,012 |
| Fayette | 1,498,059 | 794,048 | 2,292,107 |

| County | Actual Excise Tax Paid at License Branch | State Distribution | Total Excise Distribution |
|---------------|---|-------------------------------|--------------------------------------|
| Floyd | 4,914,483 | 2,730,749 | 7,645,232 |
| Fountain | 1,123,746 | 594,870 | 1,718,616 |
| Franklin | 1,535,259 | 824,432 | 2,359,691 |
| Fulton | 1,395,489 | 746,069 | 2,141,558 |
| Gibson | 2,395,864 | 1,324,763 | 3,720,627 |
| Grant | 4,329,133 | 2,325,055 | 6,654,188 |
| Greene | 2,029,559 | 1,067,259 | 3,096,818 |
| Hamilton | 22,948,625 | 13,628,019 | 36,576,644 |
| Hancock | 5,537,335 | 3,158,692 | 8,696,027 |
| Harrison | 2,634,134 | 1,399,924 | 4,034,058 |
| Hendricks | 10,435,587 | 6,013,103 | 16,448,690 |
| Henry | 3,522,405 | 1,935,320 | 5,457,725 |
| Howard | 7,106,432 | 4,074,714 | 11,181,146 |
| Huntington | 2,482,019 | 1,344,204 | 3,826,223 |
| Jackson | 2,451,431 | 1,318,305 | 3,769,736 |
| Jasper | 2,293,117 | 1,252,508 | 3,545,625 |
| Jay | 1,196,729 | 613,853 | 1,810,582 |
| Jefferson | 1,976,635 | 1,060,514 | 3,037,149 |
| Jennings | 1,581,893 | 808,009 | 2,389,902 |
| Johnson | 9,895,420 | 5,801,382 | 15,696,802 |
| Knox | 2,368,829 | 1,280,369 | 3,649,198 |
| Kosciusko | 5,190,320 | 2,793,983 | 7,984,303 |
| LaGrange | 1,720,678 | 916,534 | 2,637,212 |
| Lake | 30,550,103 | 17,137,850 | 47,687,953 |
| LaPorte | 7,143,954 | 4,114,471 | 11,258,425 |
| Lawrence | 3,139,235 | 1,702,999 | 4,842,234 |
| Madison | 9,471,032 | 5,278,625 | 14,749,657 |
| Marion | 56,594,478 | 33,265,790 | 89,860,268 |
| Marshall | 3,035,950 | 1,637,436 | 4,673,386 |
| Martin | 626,973 | 324,495 | 951,468 |
| Miami | 2,328,518 | 1,278,277 | 3,606,795 |
| Monroe | 6,839,997 | 3,773,229 | 10,613,226 |
| Montgomery | 2,399,288 | 1,301,494 | 3,700,782 |
| Morgan | 5,173,397 | 2,836,308 | 8,009,705 |
| Newton | 1,048,228 | 558,057 | 1,606,285 |
| Noble | 2,851,909 | 1,512,120 | 4,364,029 |
| Ohio | 407,653 | 217,350 | 625,003 |
| Orange | 1,205,553 | 634,654 | 1,840,207 |
| Owen | 1,302,694 | 672,795 | 1,975,489 |
| Parke | 1,060,430 | 566,513 | 1,626,943 |
| Perry | 1,175,196 | 622,200 | 1,797,396 |

| County | Actual Excise Tax Paid at License Branch | State Distribution | Total Excise Distribution |
|---------------|---|-------------------------------|--------------------------------------|
| Pike | 839,949 | 440,894 | 1,280,843 |
| Porter | 12,066,695 | 6,860,848 | 18,927,543 |
| Posey | 2,043,330 | 1,129,348 | 3,172,678 |
| Pulaski | 899,272 | 475,704 | 1,374,976 |
| Putnam | 2,316,145 | 1,256,938 | 3,573,083 |
| Randolph | 1,635,118 | 852,761 | 2,487,879 |
| Ripley | 1,891,259 | 1,004,802 | 2,896,061 |
| Rush | 1,161,919 | 624,944 | 1,786,863 |
| St. Joseph | 16,724,061 | 9,240,912 | 25,964,973 |
| Scott | 1,388,855 | 715,626 | 2,104,481 |
| Shelby | 3,050,310 | 1,649,678 | 4,699,988 |
| Spencer | 1,489,736 | 804,701 | 2,294,437 |
| Starke | 1,454,598 | 747,698 | 2,202,296 |
| Steuben | 2,356,406 | 1,273,287 | 3,629,693 |
| Sullivan | 1,293,628 | 689,516 | 1,983,144 |
| Switzerland | 586,138 | 309,080 | 895,218 |
| Tippecanoe | 8,939,864 | 5,353,750 | 14,293,614 |
| Tipton | 1,478,498 | 835,069 | 2,313,567 |
| Union | 480,219 | 251,895 | 732,114 |
| Vanderburgh | 11,762,130 | 6,717,607 | 18,479,737 |
| Vermillion | 1,108,808 | 595,412 | 1,704,220 |
| Vigo | 6,085,970 | 3,359,142 | 9,445,112 |
| Wabash | 2,205,997 | 1,176,687 | 3,382,684 |
| Warren | 625,001 | 332,645 | 957,646 |
| Warrick | 4,356,550 | 2,450,732 | 6,807,282 |
| Washington | 1,701,540 | 877,368 | 2,578,908 |
| Wayne | 4,018,591 | 2,119,132 | 6,137,723 |
| Wells | 1,835,066 | 977,552 | 2,812,618 |
| White | 1,733,296 | 921,449 | 2,654,745 |
| Whitley | 2,257,416 | 1,220,878 | 3,478,294 |
| Total | \$422,006,540 | \$236,416,128 | \$658,422,668 |

WATERCRAFT EXCISE TAX

IC 6-6-11

TAXPAYER: Owners of motorized boats and sailboats.

TAX BASE: The boat's base or factory-advertised delivered price and year of manufacture.

RATE: Effective January 1, 1994. The amount of boat excise tax that a boat owner pays for a boating year is based on the boat's class and age. Motorized boats and sailboats are classified for excise tax purposes according to the value of the boat when the boat was new. The amount of excise tax for a boating year that is imposed for a motorized boat or sailboat is set forth in the following table:

| <u>Motorized Boat's or Sailboat's Value When New</u> | | | |
|---|-----------------|----------------------|----------------|
| Class | At Least | but Less Than | Tax Due |
| 1 | \$0.01 | \$500 | \$2 |
| 2 | 500 | 1,000 | 6 |
| 3 | 1,000 | 1,500 | 20 |
| 4 | 1,500 | 2,000 | 30 |
| 5 | 2,000 | 3,000 | 42 |
| 6 | 3,000 | 5,000 | 55 |
| 7 | 5,000 | 7,500 | 70 |
| 8 | 7,500 | 10,000 | 88 |
| 9 | 10,000 | 15,000 | 110 |
| 10 | 15,000 | 22,500 | 150 |
| 11 | 22,500 | 35,000 | 200 |
| 12 | 35,000 | 50,000 | 275 |
| 13 | 50,000 | 75,000 | 375 |
| 14 | 75,000 | or more | 500 |

PROCEDURE: A boat owner must pay the boat excise tax, the Department of Natural Resources' fee, and the Lake and River Enhancement Fee for a boating year to the Bureau of Motor Vehicles. The tax and fees must be paid at the same time that the boat owner pays or would pay the registration fee and motor vehicle excise taxes on motor vehicles under IC 9-18 and IC 6-6-5.

For a boat acquired or brought into Indiana after the regular annual tax payment date in the boating year on or before which the owner is required to pay the tax, the tax is due no later than the thirty-second day after the boat is operating in Indiana, if the boat is registered in Indiana, or the twenty-second consecutive day during the boating year that the boat is stored in Indiana or operated, used, or docked in Indiana. The amount of the excise tax to be paid by the owner for the remainder of the year is reduced by 10% for each full calendar month which has elapsed since the regular annual payment date.

When to Register Watercraft

| Last Initial: | Renewal Due: |
|----------------------|---------------------|
| Corporate | January |
| A-B | February |
| C-D | March |
| E-G | April |
| H-I | May |
| J-L | June |
| M-O | July |
| P-R | August |
| S-T | September |
| U-Z | October |

EXEMPTIONS: Boats owned by the federal, state, or local government; by an organization exempt from federal income taxation under 501(c)(3) of the Internal Revenue Code; a human-powered vessel, as determined by the Department of Natural Resources; held by a boat manufacturer, distributor, or dealer for sale in the ordinary course of business and subject to assessment under IC 6-1.1; stored in Indiana for less than 22 consecutive days and not operated, used, or docked in Indiana; registered outside Indiana and operated, used, or docked in Indiana for a combined total of less than 22 days during the boating year; or subject to the Commercial Vessel Tonnage Tax under IC 6-6-6.

CREDITS: Credits may be issued when a person sells a boat and may be used for the same registration year or the next full registration year.

REFUNDS: Refunds for excise tax may be processed if the boat is destroyed and is not replaced by a replacement boat for which a credit is issued. The refund is equal to 10% of the excise tax paid for each full calendar month remaining in the tax payment year after the date of destruction. A refund may not exceed 90% of the excise tax paid on the destroyed boat.

To claim a refund, the owner must provide the Bureau of Motor Vehicles with: (1) a request for refund on a form furnished by the Bureau; (2) a statement of proof of destruction on an affidavit furnished by the Bureau; and (3) the tax payment form for the boat.

IC 6-6-11 provides for the payment and collection of excise tax on watercraft. Excise Tax is assessed based on the class and age of the watercraft. Class is based on the value when new. Watercraft Excise Tax is distributed by the State Auditor on a monthly basis.

| Calendar Year | Watercraft Excise Tax |
|--------------------------|----------------------------------|
| 2000 | \$7,703,581 |
| 2001 | \$7,959,503 |
| 2002 | \$8,187,351 |
| 2003 | \$8,229,579 |
| 2004 | \$8,748,052 |

2004 WATERCRAFT EXCISE TAX DISTRIBUTIONS

| | <u>Regis.</u> | <u>Excise</u> | | <u>Regis.</u> | <u>Excise</u> |
|---------------|---------------|---------------|----------------|----------------|--------------------|
| 1 ADAMS | 904 | \$35,500 | 48 MADISON | 4,982 | 182,793 |
| 2 ALLEN | 10,246 | 379,626 | 49 MARION | 14,833 | 705,624 |
| 3 BARTHOLOMEW | 2,019 | 69,570 | 50 MARSHALL | 3,654 | 139,729 |
| 4 BENTON | 298 | 10,098 | 51 MARTIN | 489 | 9,698 |
| 5 BLACKFORD | 452 | 13,430 | 52 MIAMI | 1,194 | 37,719 |
| 6 BOONE | 1,482 | 68,284 | 53 MONROE | 3,504 | 187,181 |
| 7 BROWN | 1,308 | 51,435 | 54 MONTGOMERY | 980 | 38,433 |
| 8 CARROLL | 2,003 | 74,623 | 55 MORGAN | 3,004 | 134,109 |
| 9 CASS | 1,319 | 39,087 | 56 NEWTON | 762 | 21,393 |
| 10 CLARK | 3,246 | 134,335 | 57 NOBLE | 4,336 | 123,590 |
| 11 CLAY | 781 | 21,570 | 58 OHIO | 268 | 10,491 |
| 12 CLINTON | 896 | 29,815 | 59 ORANGE | 1,012 | 31,592 |
| 13 CRAWFORD | 897 | 25,674 | 60 OWEN | 888 | 26,702 |
| 14 DAVIESS | 1,065 | 24,333 | 61 PARKE | 1,200 | 47,881 |
| 15 DEARBORN | 1,663 | 86,147 | 62 PERRY | 1,241 | 39,898 |
| 16 DECATUR | 666 | 27,201 | 63 PIKE | 775 | 12,017 |
| 17 DEKALB | 2,247 | 60,754 | 64 PORTER | 5,328 | 226,575 |
| 18 DELAWARE | 3,735 | 144,927 | 65 POSEY | 1,393 | 41,764 |
| 19 DUBOIS | 1,785 | 55,920 | 66 PULASKI | 845 | 20,447 |
| 20 ELKHART | 6,677 | 231,030 | 67 PUTNAM | 1,585 | 61,382 |
| 21 FAYETTE | 557 | 20,978 | 68 RANDOLPH | 783 | 27,566 |
| 22 FLOYD | 2,310 | 97,152 | 69 RIPLEY | 693 | 24,442 |
| 23 FOUNTAIN | 707 | 21,365 | 70 RUSH | 519 | 17,342 |
| 24 FRANKLIN | 977 | 57,546 | 71 ST JOSEPH | 5,276 | 159,027 |
| 25 FULTON | 1,726 | 56,271 | 72 SCOTT | 834 | 30,240 |
| 26 GIBSON | 1,351 | 35,624 | 73 SHELBY | 1,570 | 58,273 |
| 27 GRANT | 2,159 | 77,073 | 74 SPENCER | 923 | 29,722 |
| 28 GREENE | 1,350 | 27,636 | 75 STARKE | 2,088 | 74,499 |
| 29 HAMILTON | 8,042 | 505,091 | 76 STEUBEN | 10,103 | 433,746 |
| 30 HANCOCK | 2,374 | 117,017 | 77 SULLIVAN | 934 | 22,714 |
| 31 HARRISON | 1,640 | 56,783 | 78 SWITZERLAND | 348 | 17,512 |
| 32 HENDRICKS | 3,557 | 167,455 | 79 TIPPECANOE | 2,798 | 101,242 |
| 33 HENRY | 1,975 | 68,533 | 80 TIPTON | 735 | 26,049 |
| 34 HOWARD | 2,986 | 107,449 | 81 UNION | 662 | 45,645 |
| 35 HUNTINGTON | 1,408 | 46,217 | 82 VANDERBURGH | 4,443 | 144,626 |
| 36 JACKSON | 1,385 | 37,474 | 83 VERMILLION | 615 | 16,164 |
| 37 JASPER | 1,374 | 43,460 | 84 VIGO | 2,198 | 72,172 |
| 38 JAY | 591 | 19,407 | 85 WABASH | 1,412 | 43,018 |
| 39 JEFFERSON | 1,073 | 41,425 | 86 WARREN | 405 | 13,764 |
| 40 JENNINGS | 1,072 | 29,808 | 87 WARRICK | 2,437 | 70,673 |
| 41 JOHNSON | 3,527 | 164,987 | 88 WASHINGTON | 1,015 | 26,538 |
| 42 KNOX | 1,412 | 31,282 | 89 WAYNE | 1,475 | 55,545 |
| 43 KOSCIUSKO | 12,839 | 591,576 | 90 WELLS | 1,012 | 39,180 |
| 44 LAGRANGE | 5,107 | 150,412 | 91 WHITE | 3,584 | 164,839 |
| 45 LAKE | 9,822 | 396,662 | 92 WHITLEY | 2,901 | 81,406 |
| 46 LAPORTE | 4,702 | 252,292 | | | |
| 47 LAWRENCE | 1,760 | 48,765 | TOTAL | 223,508 | \$8,748,052 |

SOURCES OF REVENUE

STATE BOARD OF ACCOUNTS

BOARD OF ACCOUNTS-EXAMINATION FEES

IC 5-11-4-3, 3.6

ACCT. NO. 1000-100800-42800

REVENUE BASE: Each local unit of government is required to pay all or a portion of the expenses of examination by the Board of Accounts. Payment is due from the county auditor or the utility disbursing officer when a bill is sent by the state examiner.

The rate billed is \$45.00 per day for each field examiner engaged in making the examination, except for municipal utilities which are billed actual direct expense. Certain designated agencies and instrumentalities of the state are required to pay the expenses of examination by the Board of Accounts. The state units that are billed actual direct expenses follow.

| State Agency or Instrumentality | Fund Charged |
|--|---|
| Dept. of Transportation | Motor Veh. Hwy. Fund |
| Bureau of Motor Vehicles | Motor Veh. Hwy. Fund |
| Motor Fuel Tax Division | Motor Veh. Hwy. Fund |
| Indiana State Police | Motor Veh. Hwy. Fund |
| Teachers' Retirement Fund | Agency's own fund |
| Alcohol & Tobacco Comm. | ATC Enforce. Fund |
| Eligible Federal Projects | Applicable fed. funds |
| State Fair Board | State Fair Board Funds |
| State Colleges & Univ. | State appropriations |
| DOT Toll Projects | Transportation Finance Authority Funds |

ADMINISTRATION: Board of Accounts

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$3,376,626 |
| | FY 2002 | \$3,643,288 |
| | FY 2003 | \$4,014,787 |
| | FY 2004 | \$4,106,082 |
| | FY 2005 | \$4,540,104 |

DISTRIBUTION: General Fund

DEPARTMENT OF ADMINISTRATION

CAFETERIA OPERATION

ACCT. NO. 1000-100610

REVENUE BASE: A two-year contract, with a two-year renewal option, is awarded on the basis of competitive bids for the cafeteria service in the State Office Building. The current vendor operates the food service and pays a rental fee of 4.5% of gross sales to the state on a monthly basis.

ADMINISTRATION: Department of Administration

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$90,377 |
| | FY 2002 | \$90,697 |
| | FY 2003 | \$112,503 |
| | FY 2004 | \$100,000 |
| | FY 2005 | \$37,749 |

DISTRIBUTION: General Fund

INDIANA GOVERNMENT LEASED SPACE

ACCT. NO. 1000-100610

REVENUE BASE: The Department of Administration leases space in the Indiana Government Center to Bank One (424 square feet), Highway Credit Union (421 sq. ft.), and Capitol Plus Credit Union (1576 sq. ft.). The Department also leases space at the former Central State Hospital.

ADMINISTRATION: Department of Administration

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$25,980 |
| | FY 2002 | \$30,104 |
| | FY 2003 | \$34,449 |
| | FY 2004 | \$37,489 |
| | FY 2005 | \$33,941 |

DISTRIBUTION: General Fund

STATE PARKING GARAGES FEES

ACCT. NO. 1000-210560-42420

REVENUE BASE: The Senate Avenue and Washington Street parking garages charge visitor fees for daily public parking and special events. Fees are \$1.00 minimum up to \$6.00 for the entire day. Event parking rates range from \$3.00 to \$10.00.

ADMINISTRATION: Department of Administration

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$449,084 |
| | FY 2002 | \$498,806 |
| | FY 2003 | \$472,479 |
| | FY 2004 | \$617,877 |
| | FY 2005 | \$806,030 |

DISTRIBUTION: General Fund

ALCOHOL AND TOBACCO COMMISSION

PERMIT REVENUE FOR EXCISE FUND

IC 7.1-4-4.1, 7.1-4-9-1

ACCT. NO. 6000-185500

REVENUE BASE: Businesses that sell alcoholic beverages. Retailers sell for consumption on premises while dealers sell for consumption off premises. Permit fees are paid annually.

RATE:

| <u>Permit Type</u> | <u>Fee</u> | <u>Fee*</u> |
|-----------------------|------------|-------------|
| Beer Dealer | \$250 | \$500 |
| Wine Dealer | 250 | 500 |
| Liquor Dealer | 250 | 500 |
| Beer Retailer | 250 | 500 |
| Wine Retailer | 250 | 500 |
| Liquor Retailer | 250 | 500 |
| Supplemental Retailer | 250 | Repealed** |
| Supplemental Caterer | \$5/event | \$5/event |

*Fees beginning May 11, 2005.

**P.L. 224-2005, effective May 11, 2005, raised the permit fees as listed above and repealed provisions requiring supplemental retailer permits.

A permit is required for each type of beverage sold. Prior to May 11, 2005, a Supplemental Retailer fee of \$250 was imposed on a holder of a retailer's permit if the retailer (under the authority of IC 7.1-3-16.5) sold food and any type of alcoholic beverage on Sunday.

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: Revenue from retailer and dealer permits is initially deposited in the Excise Fund. After May 11, 2005, these receipts are then distributed 37% to the state General Fund, 33% to the general funds of cities, towns, and counties based on population, and 30% to the Enforcement and Administration Fund.

Revenue collected before May 11, 2005, included fees collected for supplemental retailer permits. Revenue for Excise Fund permits are combined with revenue from General Fund permits in the "Permit Revenue for General Fund" section.

PERMIT REVENUE FOR GENERAL FUND

IC 7.1-4-4.1, 7.1-4-7-1

ACCT. NO. 6000-185500

REVENUE BASE: Certain businesses that sell alcoholic beverages. Permit fees are paid annually, unless otherwise noted.

RATE:

| <u>Type of Permit</u> | <u>Fee</u> |
|-----------------------------------|-------------------|
| Brewer (>20,000 barrels annually) | \$2,000 |
| Brewer (<20,000 barrels annually) | 500 |
| Distiller | 2,000 |
| Malt Manufacturer | 2,000 |
| Vintner | 2,000 |
| Wine Bottler | 2,000 |
| Beer Wholesaler | 2,000 |
| Malt Wholesaler | 2,000 |
| Wine Wholesaler | 2,000 |
| Liquor Wholesaler | 2,000 |
| Farm Winery | 500 |
| Farm Winery Brandy Distiller | 500 |
| Salesman (biennial permit) | 20 |
| Carrier | 5 |
| Airplane | Not more than 500 |
| Boat | Not more than 500 |
| Dining Car | Not more than 500 |
| Letter of Extension | 50 |
| Transfer of Permit | 250 |

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: General Fund

REVENUE: (Includes revenue for Excise permits and General Fund permits)

| | |
|---------|-------------|
| FY 2001 | \$6,913,028 |
| FY 2002 | \$7,528,839 |
| FY 2003 | \$7,819,201 |
| FY 2004 | \$8,001,352 |
| FY 2005 | \$8,233,363 |

PERMITS FOR ENFORCEMENT AND ADMINISTRATION FUND

IC 7.1-4-4.1, 7.1-4-7-4, 7.1-4-10-3 ACCT. NO. 3070-123000-49010, 49030

REVENUE BASE: Individuals applying for a temporary beer or wine permit, an excursion permit, an adjacent landsite permit, a horse track permit, or a satellite permit. All permit fees, except temporary beer and wine permit fees, are paid annually. Revenue from fines imposed by the Commission is also deposited in the fund.

RATE:

| <u>Type of Permit</u> | <u>Fee</u> |
|-----------------------|------------|
| Temporary Beer | * |
| Temporary Wine | * |
| Excursion | \$20,000 |
| Adjacent Landsite | 2,000 |
| Horse Track | 4,000 |
| Satellite Facility | 2,000 |
| Auctioned Permits | Varies |

*Fee equals \$2 or \$1000 per day, depending upon the type of event.

ADMINISTRATION: Alcohol and Tobacco Commission

| | | |
|----------|----------|-----------|
| REVENUE: | FY 2001 | \$234,067 |
| | FY 2002 | \$232,460 |
| | FY 2003 | \$239,337 |
| | FY 2004 | \$268,716 |
| | FY 2005* | \$254,810 |

*After May 11, 2005, this revenue will also include revenue distributed from the Excise Fund.

DISTRIBUTION: The Alcohol and Tobacco Commission's Enforcement and Administration Fund.

EMPLOYEE'S PERMITS

IC 7.1-4-4.1-3

ACCT. NO. 3070-123000-40370

REVENUE BASE: A \$30 license fee is required for clerks in package liquor stores, bartenders, waiters, waitresses, and managers of establishments selling beverages by the drink. Fee is paid biennially. The fee is \$5 if the permit is used only for volunteer service that benefits a nonprofit organization.

ADMINISTRATION: Alcohol and Tobacco Commission

| | | |
|-----------------|---------|-------------|
| REVENUE: | FY 2001 | \$1,079,231 |
| | FY 2002 | \$1,162,296 |
| | FY 2003 | \$1,147,584 |
| | FY 2004 | \$1,646,977 |
| | FY 2005 | \$1,686,380 |

DISTRIBUTION: Revenue from both fees is deposited in the Excise Police Retirement Fund to pay benefits and administrative costs. Surplus revenue goes to the Enforcement and Administration Fund for ATC administrative costs.

FINES AND PENALTIES

IC 7.1-3-23

ACCT. NO. 3070-123000-42090

REVENUE BASE: The Alcohol and Tobacco Commission may impose upon a permittee civil penalties for each violation of a statute, rule, or regulation of the Commission.

RATE:

\$4,000 or less for each violation if the permittee is a brewer or distiller.

\$2,000 or less for each violation if the permittee is a wholesaler.

\$1,000 or less for each violation if the permittee is the holder of a permit other than brewer, distiller, or wholesaler.

ADMINISTRATION: Alcohol and Tobacco Commission

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$310,341 |
| | FY 2002 | \$429,931 |
| | FY 2003 | \$702,225 |
| | FY 2004 | \$709,653 |
| | FY 2005 | \$737,575 |

DISTRIBUTION: Enforcement and Administration Fund

TOBACCO SALES CERTIFICATE

IC 7.1-3-18.5

ACCT. NO. 3070-123000-42190

REVENUE BASE: Businesses that sell tobacco products at a retail location or through a vending machine. A certificate is required for each location in which tobacco is sold. The fee for the certificate is \$50. Certificates expire after one year.

The Tobacco Sales Certificate and its associated fee became effective on July 1, 2003 (P.L. 250-2003). Fee collections began in FY 2004. P.L. 224-2005, effective May 11, 2005, raised the fee for this certificate to \$200 and also increased the term of the certificate to 3 years.

ADMINISTRATION: Alcohol and Tobacco Commission

| | | |
|----------|---------|------------|
| REVENUE: | FY 2004 | \$426,530 |
| | FY 2005 | *\$638,762 |

*This total includes approximately 2 months of fees collected at the amount of \$200 as increased by P.L. 224-2005.

DISTRIBUTION: Enforcement and Administration Fund

BOARD OF ANIMAL HEALTH

ANIMAL DISPOSAL PLANT

IC 15-2.1-16-7,
10, 11, 12

ACCT. NO. 1000-103510-41100

REVENUE BASE: Annual license fee for an animal disposal plant is \$150, which includes vehicle transporting certificates; the fee is \$20 for each additional substation. Under one application and the original payment of fees, the licensee is entitled to two inspections by the State Veterinarian.

A \$100 fee is charged for investigating and passing plans for a new disposal plant. An annual license fee of \$50 is charged for a new disposal plant license plus any required additional fees.

ADMINISTRATION: Board of Animal Health

| | | |
|----------|---------|---------|
| REVENUE: | FY 2001 | \$4,555 |
| | FY 2002 | \$2,610 |
| | FY 2003 | \$2,930 |
| | FY 2004 | \$2,460 |
| | FY 2005 | \$3,190 |

DISTRIBUTION: General Fund

LIVESTOCK LICENSING

IC 15-2.1-14-4, 5

ACCT. NO. 1000-103510-41150

RATE:

| | |
|---------------------------------------|---|
| Stockyard licenses, packers' | |
| licenses, or concentration points | \$100 |
| Livestock auction barn license | 100 |
| Individual dealers or market agencies | 25 |
| Combination of activities | 125 maximum |
| If scales are utilized | addl \$25 if license fee is less than \$50 |

Additional fees are assessed livestock dealers for excess agents depending upon the license fee paid.

ADMINISTRATION: Board of Animal Health

| | | |
|----------|----------|----------|
| REVENUE: | FY 2001 | \$18,000 |
| | FY 2002* | \$0 |
| | FY 2003 | \$0 |
| | FY 2004 | \$0 |
| | FY 2005 | \$0 |

*P.L. 124-2001 (effective July 1, 2001) removed the fee provisions associated with this section.

DISTRIBUTION: General Fund

MILK AND MILK PRODUCTS SANITATION

IC 15-2.1-22-6

ACCT. NO. 1000-103510-42110

REVENUE BASE: The Board of Animal Health collected a fee of \$25 annually from people operating a milk plant, receiving station, or transfer station. There was also an annual \$5 fee for dairy farm inspectors and approved milk graders.

ADMINISTRATION: Board of Animal Health

| | | |
|----------|----------|---------|
| REVENUE: | FY 2001 | \$5,563 |
| | FY 2002* | \$0 |
| | FY 2003 | \$0 |
| | FY 2004 | \$0 |
| | FY 2005 | \$0 |

*P.L. 124-2001 (effective July 1, 2001) removed the fee provisions associated with this section.

DISTRIBUTION: General Fund

IC 32-34-1 ACCT. NO. 6420-185000-42510; 49200
IN Constitution Article 8-2 6450-1430000-49210

ADMINISTRATION: Attorney General

*Revenue numbers have been adjusted to reflect consistent methodology.

****Increased revenue in the Fund is a one-time occurrence that reflects the change in timing that establishes when the proceeds due to shareholders as a result of the demutualization of a mutual insurance company are presumed to be abandoned and reportable to the state.**

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**PROFESSIONAL FUNDRAISER CONSULTANT AND
SOLICITOR REGISTRATION**

IC 23-7-8-4

ACCT. NO. 6000-174600-49300

REVENUE BASE: A professional fundraiser consultant or professional solicitor who applies for registration for the first time shall pay a fee of \$1,000. To annually renew a registration, the fee is \$50. A partnership, corporation, or other entity that intends to act as a professional fundraiser consultant or professional solicitor may register for and pay a single fee on behalf of its members, officers, agents, and employees.

ADMINISTRATION: Attorney General

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$68,280 |
| | FY 2002 | \$41,984 |
| | FY 2003 | \$24,210 |
| | FY 2004 | \$55,160 |
| | FY 2005 | \$40,310 |

DISTRIBUTION: Dedicated Fund

TELEPHONE SOLICITATION FUND

IC 24-4.7-3-7; 24-4.7-5-2 ACCT. NO. 1000-100410-42000, 42100
11 IAC 2-6-1

REVENUE BASE: Certain telephone solicitors are required to obtain a list of consumers who have submitted their telephone numbers to the Office of the Attorney General. The fee for obtaining the telephone privacy list on CD-ROM or via computer download is \$750. Persons paying the fee are entitled to four consecutive quarterly publications of the list. An additional fee of \$0.15 per page is collected from persons wishing to obtain a paper copy of the list.

Telephone solicitors who make calls to persons included on the telephone privacy list are subject to penalties up to \$10,000 for the first violation and up to \$25,000 for each subsequent violation. If the amount of money in the fund exceeds \$200,000 at the end of a fiscal year, the excess is transferred to the General Fund.

ADMINISTRATION: Consumer Protection Division, Office of the Attorney General

| | | |
|----------|----------|-----------|
| REVENUE: | FY 2002* | \$356,870 |
| | FY 2003 | \$691,393 |
| | FY 2004 | \$452,170 |
| | FY 2005 | \$430,173 |

*The Telephone Privacy List was authorized by P.L.189-2001. The first list became available to telephone solicitors in January 2002.

DISTRIBUTION: Telephone Solicitation Fund, General Fund

AUDITOR OF THE STATE

FINES

IC 21-1-3-7

ACCT. NO. 6660-105200-42000

REVENUE BASE: All fines and forfeitures collected are deposited in the Common School Fund.

RATE:

| Type of Crime | Maximum Fine |
|----------------------|---------------------|
| All Felonies | \$10,000 |
| Class A Misdemeanor | \$5,000 |
| Class B Misdemeanor | \$1,000 |
| Class C Misdemeanor | \$500 |

ADMINISTRATION: Auditor of State

| | |
|------------------|-------------|
| REVENUE: FY 2001 | \$6,161,794 |
| FY 2002 | \$6,987,068 |
| FY 2003 | \$6,740,475 |
| FY 2004 | \$7,061,656 |
| FY 2005 | \$5,297,465 |

DISTRIBUTION: Common School Fund

INFRACTION JUDGMENTS

IC 34-28-5-4

ACCT. NO. 1000-100500-42050

REVENUE BASE: Costs levied as judgments against infractions are deposited in the state General Fund.

RATE:

| Type of Infraction | Maximum Judgment |
|---------------------------|-------------------------|
| Class A | \$10,000 |
| Class B | \$1,000 |
| Class C | \$500 |
| Class D | \$25 |

ADMINISTRATION: Auditor of State

| | | |
|----------|---------|--------------|
| REVENUE: | FY 2001 | \$13,690,371 |
| | FY 2002 | \$14,173,003 |
| | FY 2003 | \$10,633,674 |
| | FY 2004 | \$15,139,589 |
| | FY 2005 | \$13,228,647 |

DISTRIBUTION: General Fund

INTEREST ON FLOOD CONTROL LOANS

IC 14-28-5-12

ACCT. NO. 1000-213410-42500

REVENUE BASE: Loans to municipalities are made from the Flood Control Revolving Fund for a period not to exceed ten years at an interest rate of 3% per year.

ADMINISTRATION: Auditor of State

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$21,822 |
| | FY 2002 | \$22,016 |
| | FY 2003 | \$20,007 |
| | FY 2004 | \$16,187 |
| | FY 2005 | \$14,090 |

DISTRIBUTION: Flood Control Revolving Fund

STATE DOG FUND

IC 15-5-9-10

ACCT. NO. 6000-180900-42100

REVENUE BASE: Dog taxes are collected by the township assessor and/or designated licensed veterinarians and placed into a local dog fund for payment of dog-damaged animals. Once a year, the excess over \$300 in the township dog fund is turned over to the county auditor, who deposits the funds into the county dog fund for payment to townships with unpaid claims. Annually, counties turn excess funds over to the State Auditor for deposit into the State Dog Fund. The state is required to keep a balance of \$50,000 in the State Dog Fund. Excess funds are used to: (1) reimburse the state's expenses for dog tag purchases, (2) reimburse county auditors who have township trustees with unpaid claims, and (3) distribute 50% of the balance up to a maximum of \$100,000 to the Purdue University

Veterinary School for canine research. The remaining balance is returned to county general funds in proportion to the county's contribution to the State Dog Fund.

ADMINISTRATION: Auditor of State

REVENUE:

| | <u>FY 01</u> | <u>FY 02</u> | <u>FY 03</u> | <u>FY 04</u> | <u>FY 05</u> |
|---|--------------|--------------|--------------|--------------|--------------|
| Excess collections from counties sent to State Dog Fund | \$249,388 | \$235,330 | \$243,688 | \$225,868 | \$249,631 |

DISTRIBUTION: State Dog Fund

| | | | | | |
|------------------|--------|--------|--------|--------|---------|
| Begin. Fund Bal. | 54,714 | 51,182 | 57,903 | 51,972 | 60,074 |
| Dog tag exp. | 57,124 | 57,484 | 55,356 | 53,676 | 52,476 |
| Ret. To County | | | | | |
| Dog Funds | 8,838 | 16,311 | 3,297 | 3,468 | 2,422 |
| Dist. to Purdue | 96,707 | 81,359 | 96,469 | 85,348 | 100,000 |
| Dist. to Co. GF | 96,707 | 81,359 | 96,469 | 85,348 | 104,802 |
| Ending Fund Bal. | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |

NOTE: The total for distributions is approximate due to refunds and timing of receipts and transfers.

VESSEL TONNAGE TAX

IC 6-6-6-2

ACCT. NO. 1000-100500-40030

REVENUE BASE: Navigation companies and all U.S.-registered commercial ships in Indiana ports pay an annual tax of 3¢ per net ton on the registered tonnage of all vessels. This tax is in lieu of regular property taxes.

ADMINISTRATION: Auditor of State

| | | |
|----------|---------|---------|
| REVENUE: | FY 2001 | \$4,442 |
| | FY 2002 | \$202 |
| | FY 2003 | \$2,324 |
| | FY 2004 | \$4,051 |
| | FY 2005 | \$624 |

DISTRIBUTION: General Fund

BOILER AND PRESSURE VALVE BOARD

BOILER INSPECTION

IC 22-12-6-6

ACCT. NO. 3080-130500-42720

675 IAC 12-3-13

REVENUE BASE: The Boiler and Pressure Vessel Safety Division of the Office of the State Building Commissioner maintains a program of periodic inspection for regulated boilers and pressure vessels.

RATE:

Internal inspections

| <u>Heating Surface Area (in sq. ft.)</u> | <u>Fee</u> |
|--|------------|
| 0-100 | \$24 |
| 101-500 | 36 |
| 501-1,000 | 48 |
| 1,001-10,000 | 90 |

External inspections

| <u>Heating Surface Area (in sq. ft.)</u> | <u>Fee</u> |
|--|------------|
| 0-50 | \$18 |
| 51-150 | 24 |
| 151 or more | 40 |

Regulated Pressure Vessels (internal and external)

| <u>Area (in sq. ft.)</u> | <u>Fee</u> |
|--------------------------|------------|
| 0-50 | \$15 |
| 51-150 | 30 |
| 151 or more | 60 |

| | |
|---------------------------------|------|
| Service Water Heater Inspection | \$10 |
|---------------------------------|------|

| | |
|----------------------------|------|
| Certificates of Inspection | \$25 |
|----------------------------|------|

| | |
|------------------------|------|
| Permit Replacement Fee | \$15 |
|------------------------|------|

| | |
|-------------------------------|-------|
| Application for Rule Variance | \$200 |
| w/Engineering Calculations | \$700 |

| | |
|--|-------|
| Fees for inspections and services not specified, | |
| Per day, less than 4 hours | \$300 |
| Per day, more than 4 hours | \$600 |
| Amount per hour over 8 hours | \$75 |

| | |
|------------------|------|
| User inspections | \$20 |
|------------------|------|

| | |
|--|-------|
| Application for a Use/Owner Inspection Certificate | \$500 |
|--|-------|

| | |
|--|-------|
| Application for Inspection Examination | \$100 |
|--|-------|

| | |
|-------------------------------------|------|
| Annual Renewal of Inspector License | \$25 |
|-------------------------------------|------|

ADMINISTRATION: State Building Commissioner

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$372,292 |
| | FY 2002 | \$367,815 |
| | FY 2003 | \$483,579 |
| | FY 2004 | \$910,323 |
| | FY 2005 | \$986,372 |

DISTRIBUTION: Fire and Building Services Fund

DEPARTMENT OF CORRECTION

INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY-COUNTY SUPPORT

IC 11-10-2-3

ACCT. NO. 1000-106700

REVENUE BASE: The Department of Correction bills counties from which female delinquents are committed to DOC juvenile facilities for half the costs of keeping them at state-operated juvenile facilities. This charge does not include any charges for the cost of equipment and construction.

ADMINISTRATION: Department of Correction

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$5,926,135 |
| | FY 2002 | \$6,908,025 |
| | FY 2003 | \$7,235,986 |
| | FY 2004 | \$5,665,878 |
| | FY 2005 | \$3,286,135 |

DISTRIBUTION: General Fund

MISCELLANEOUS REVENUES

IC 11

ACCT. NO. 1000-106070 to 1000-106970

REVENUE BASE: Department of Correction facilities collect miscellaneous revenues for the following:

County payments for the cost of supervisory staff when offenders in work camps clean and perform other work on county roads;

Safekeeping of offenders - upon the request of a trial court, the DOC will house an offender for observation and diagnosis for a period of time; and

The sale of meals prepared at the Correctional Industrial Complex to DOC employees.

ADMINISTRATION: Department of Correction

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$1,109,509 |
| | FY 2002 | \$713,703 |
| | FY 2003 | \$683,732 |
| | FY 2004 | \$481,888 |
| | FY 2005 | \$612,819 |

DISTRIBUTION: General Fund

OFFENDER MEDICAL COPAYMENTS

IC 11-10-3-5
210 IAC 7-1

ACCT. NO. 6000-144500

REVENUE BASE: Offenders are charged not more than \$10 for all offender-initiated contact with a covered health care professional (including physicians, nurses, dentists, optometrists, and specialists in the medical, dental, or optometric fields) and all initial prescriptions of medications or medications provided, at a single visit, with the exception of psychotropic and neuroleptic medications.

Copayments are not required for the following: mental health services; substance abuse services; certain staff-initiated contacts; immunizations and tests; ancillary services, such as lab work or x-rays; admission to a hospital or emergency room services; certain health care supplies; and review of charts or meetings with offenders for interfacility transfers.

ADMINISTRATION: Department of Correction

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$144,520 |
| | FY 2002 | \$134,868 |
| | FY 2003 | \$133,515 |
| | FY 2004 | \$158,938 |
| | FY 2005 | \$215,922 |

DISTRIBUTION: Inmate Trust Fund

**PLAINFIELD JUVENILE CORRECTIONAL FACILITY
COUNTY SUPPORT**

IC 11-10-2-3

ACCT. NO. 1000-106600

REVENUE BASE: The Department of Correction bills the county from which a male delinquent was sent for half the cost of keeping him at a state-operated juvenile facility. This does not include any charges for the cost of equipment and construction.

ADMINISTRATION: Department of Correction

| | | |
|----------|---------|--------------|
| REVENUE: | FY 2001 | \$20,836,890 |
| | FY 2002 | \$25,865,423 |
| | FY 2003 | \$26,137,289 |
| | FY 2004 | \$16,479,809 |
| | FY 2005 | \$15,464,410 |

DISTRIBUTION: General Fund

**PRISON ENTERPRISES NETWORK
INDUSTRY AND FARM PROGRAMS**

IC 11-10-6

ACCT. NO. 5150-18000

REVENUE BASE: The operation of the Correctional Industrial Complex, as well as the farms and industries of authorized Department of Correction facilities, is under the direction of Prison Enterprises Network, a division of the Department. Any cash assets in excess of \$1,500,000 remaining in the Industry and Farm Products Revolving Fund at the close of any fiscal year shall be paid into a special fund to be used for capital expenditures for the Department or support of the Industry and Farm Products Revolving Fund.

ADMINISTRATION: Department of Correction

| | | |
|-----------|---------|-------------|
| REVENUE:* | FY 2001 | \$2,727,710 |
| | FY 2002 | \$4,085,926 |
| | FY 2003 | \$4,835,617 |
| | FY 2004 | \$4,685,037 |
| | FY 2005 | \$4,314,464 |

*Includes only revenue from outside sales; does not include interdepartmental sales.

DISTRIBUTION: Special Fund for the Department

WORK RELEASE

IC 11-10-8-6.5

ACCT. NO. 1000-216150-42200

REVENUE BASE: Prisoners employed in the local community under the provisions of the Work Release Plan surrender to the Department of Correction their earnings, less standard payroll deductions required by law. Of the gross earnings, 10% is deposited in the Victims Compensation Fund. The Department then deducts from the earnings of each an amount determined to be the cost of the prisoner's subsistence. This money is deposited in a Work Release-Study Release Subsistence Special Revenue Fund. These revenues may be used for:

- (1) construction of new work release or study release facilities;
- (2) maintenance of work release or study release facilities;
- (3) general operating costs of the work release or study release programs including offender services;
- (4) providing transitional services; or
- (5) the matching of federal funds for use in the work release or study release programs.

The prisoner or their family is permitted to retain the remainder of the money.

ADMINISTRATION: Department of Correction

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$572,676 |
| | FY 2002 | \$445,339 |
| | FY 2003 | \$461,604 |
| | FY 2004 | \$425,481 |
| | FY 2005 | \$606,925 |

DISTRIBUTION: Work Release-Study Release
Subsistence Special Revenue Fund

INDIANA ECONOMIC DEVELOPMENT CORPORATION

INTEREST ON INDUSTRIAL LOANS

IC 5-28-9

ACCT. NO. 1000-212600-42500; 49060

REVENUE BASE: Cities, towns, counties, economic development commissions, special taxing districts, small business investment companies, and minority enterprise small business investment companies may receive industrial development loans to be fully repaid in 15 years. The interest rate is set by the State Board of Finance at the time of the loan.

ADMINISTRATION: Indiana Economic Development Corporation

REVENUE:

| | <u>Interest</u> | <u>Repayment of Loans</u> |
|---------|-----------------|-------------------------------|
| FY 2001 | \$44,798 | \$351,843 |
| FY 2002 | \$61,671 | \$217,731 |
| FY 2003 | \$83,404 | \$141,735 |
| FY 2004 | \$77,916 | \$141,285 |
| FY 2005 | \$76,349 | \$235,300 |

DISTRIBUTION: Industrial Development Revolving Fund

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

ASBESTOS TRUST FUND

IC 13-17-6-2 ACCT. NO. 6820-160000-42100; 42500; 49010
 326 IAC 18-1-9, 6820-130000-49000; 6820-199000-45290
 18-2-12

REVENUE BASE: Fees paid by (1) contractors engaged in the inspection, management, or abatement of asbestos material at schools and facilities subject to U.S. E.P.A. regulations or rules of the Air Pollution Control Board; and (2) providers of asbestos training courses. Revenue from penalties imposed for violations of Air Pollution Control Board rules are also deposited in this fund.

RATE: \$50 to \$150. Training course approval application fee is \$1,000 with an annual fee of \$500.

ADMINISTRATION: Department of Environmental Management (IDEM)

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$545,395 |
| | FY 2002 | \$499,517 |
| | FY 2003 | \$564,027 |
| | FY 2004 | \$503,690 |
| | FY 2005 | \$507,132 |

DISTRIBUTION: Asbestos Trust Fund

ENVIRONMENTAL MANAGEMENT PERMIT OPERATION FUND

| | |
|--------------------|-------------------------------|
| IC 13-15-11; | ACCT. NO. 2830-100600 (Water) |
| 13-18-10, 20; | 2830-100700 (Solid Waste) |
| 13-20-21; 13-22-12 | 2830-100800 (Hazardous Waste) |

REVENUE BASE: Fees and delinquency charges collected under the following permits: NPDES, solid waste, confined feeding operations, and hazardous waste. The NPDES annual permit fees depend on the type of permit, the type of facility, and the amount of annual discharge. Solid waste permits consist of

application fees, annual operation fees, generator fees, and disposal fees. Confined feeding operations have initial and renewal fees and NPDES fees. Hazardous waste permits have application and annual operation fees. Federal sources are also included in fund revenue.

RATE: \$25 to \$40,600

ADMINISTRATION: IDEM

TOTAL REVENUE:

| <u>Permits</u> | <u>FY 2001</u> | <u>FY 2002</u> | <u>FY 2003</u> |
|------------------|------------------|------------------|------------------|
| NPDES | \$6,168,983 | \$6,442,787 | \$6,617,751 |
| Solid waste/ | | | |
| Confined feeding | 5,379,506 | 5,009,728 | 5,080,650 |
| Haz. waste | <u>5,860,174</u> | <u>9,862,332</u> | <u>6,032,159</u> |
| Total | \$17,408,663 | \$21,314,847 | \$17,730,560 |

| <u>Permits</u> | <u>FY 2004</u> | <u>FY 2005</u> |
|------------------|------------------|------------------|
| NPDES | \$5,923,445 | \$9,602,868 |
| Solid waste/ | | |
| Confined feeding | 4,854,640 | 6,924,390 |
| Haz. waste | <u>6,448,626</u> | <u>7,680,657</u> |
| Total | \$17,226,711 | \$24,207,915 |

DISTRIBUTION: Environmental Management Permit
Operation Fund

**ENVIRONMENTAL MANAGEMENT
SPECIAL FUND**

IC 13-14-12-1

ACCT. NO. 3240-140600

REVENUE BASE: Revenue from fees established under IC 13-16-1. Civil penalties imposed for the violation of the state's environmental laws or rules are also deposited in this fund.

Until July 1, 1994, fees for permits and licenses issued by the IDEM were also deposited in this fund. P.L.16-1994 established the Environmental Management Permit Operation Fund to receive NPDES, solid, and hazardous waste permit fees, and delinquent charges.

RATE: Penalties may not exceed \$25,000 per day.

ADMINISTRATION: IDEM

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$4,379,004 |
| | FY 2002 | \$3,760,396 |
| | FY 2003 | \$2,487,916 |
| | FY 2004 | \$2,641,751 |
| | FY 2005 | \$2,526,079 |

DISTRIBUTION: Environmental Management Special Fund

**HAZARDOUS SUBSTANCES RESPONSE
TRUST FUND**

IC 13-25-4-2

ACCT. NO. 6130-110000

REVENUE BASE: Revenue produced by the levy under the Hazardous Waste Disposal Tax (IC 6-6-6.6); accrued interest and other investment earnings of the trust fund; payments of reimbursements for amounts expended by the state in a response action; payments of settlements or judgments to recover amounts expended by the state in a response action; an annual fee and penalties paid by owners of underground storage tanks containing regulated substances other than petroleum; and federal money.

RATE: Annual registration fee of \$245 per underground storage tank containing a regulated substance other than petroleum.

ADMINISTRATION: IDEM, Department of State Revenue

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$3,643,426 |
| | FY 2002 | \$2,272,699 |
| | FY 2003 | \$2,357,799 |
| | FY 2004 | \$2,172,456 |
| | FY 2005 | \$4,635,029 |

DISTRIBUTION: \$45 is deposited into the Hazardous Substances Response Trust Fund, and \$200 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund.

LEAD TRUST FUND

IC 13-17-14-5

ACCT. NO. 6860-100900-42100

326 IAC 23-2-8; 23-3-12; 23-4-15

REVENUE BASE: License fees collected for lead-based paint activities inspectors, risk assessors, project designers, supervisors, abatement workers, contractors, clearance examiners, and training course providers.

RATE:

License fees: \$150 (every 3 years)

Project notification fee: \$50

Training course approval application: \$1,000

Rule awareness course: \$500

ADMINISTRATION: IDEM

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$33,050 |
| | FY 2002 | \$46,400 |
| | FY 2003 | \$17,100 |
| | FY 2004 | \$31,150 |
| | FY 2005 | \$18,000 |

DISTRIBUTION: Lead Trust Fund**STATE SOLID WASTE MANAGEMENT FUND**

IC 13-20-22-1

ACCT. NO. 2530-149500-42100

2580-126100-42100

REVENUE BASE: A fee is imposed on the disposal or incineration of solid waste in a final disposal facility.

RATE: \$0.50 per ton

ADMINISTRATION: IDEM

| | | | |
|----------|-------------|-------------|--------------|
| REVENUE: | <u>IDEM</u> | <u>IEDC</u> | <u>TOTAL</u> |
| FY 2001 | \$2,159,000 | \$2,159,000 | \$4,318,000 |
| FY 2002 | \$2,161,200 | \$2,159,100 | \$4,320,300 |
| FY 2003 | \$2,023,391 | \$1,979,431 | \$4,002,822 |
| FY 2004 | \$2,149,265 | \$2,209,255 | \$4,358,520 |
| FY 2005 | \$2,586,599 | \$2,586,598 | \$5,173,197 |

DISTRIBUTION: Not less than 50% is deposited in the Indiana Recycling Promotion and Assistance Fund (Indiana Economic Development Corporation) and not more than 50% in the State Solid Waste Management Fund (IDEM). Fee revenue from solid waste generated outside Indiana is deposited in the State Solid Waste Management Fund.

TITLE V OPERATING PERMIT PROGRAM TRUST FUND

IC 13-17-8

ACCT. NO. 2760-150000

REVENUE BASE: An owner or operator of a source subject to the air permit requirements for an operating permit under the federal act must pay an annual operating fee. This fund provides a source of funds for the implementation, enforcement, and administration of the operating permit program required to implement the federal Clean Air Act.

RATE: Fee may not exceed \$150,000. Fees for sources located in a serious or severe ozone non-attainment area that emits more than 100 tons of volatile organic compounds and more than 100 tons of nitrogen oxides may not exceed \$200,000.

ADMINISTRATION: IDEM

| | | |
|-----------------|---------|--------------|
| REVENUE: | FY 2001 | \$10,746,826 |
| | FY 2002 | \$10,806,170 |
| | FY 2003 | \$20,247,237 |
| | FY 2004 | \$72,280,676 |
| | FY 2005 | \$47,698,213 |

DISTRIBUTION: Title V Operating Permit Program Trust Fund

UNDERGROUND PETROLEUM STORAGE TANK EXCESS LIABILITY TRUST FUND

IC 13-23-7; 13-23-12

ACCT. NO. 6850-100200

REVENUE BASE: Owners of underground storage tanks must pay an annual registration fee for each storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank.

An owner who fails to pay the fee when due shall be assessed a penalty. Samples of gasoline or kerosene inspected by the State Department of Health are subject to an inspection fee. Inspection fee revenue and 50% of penalties are deposited in this fund.

RATE: Annual registration fee -- \$90 per underground petroleum storage tank; \$245 per underground storage tank containing regulated substances other than petroleum.

Penalty -- not more than \$2,000 per year

Inspection fee -- \$0.40 per barrel

ADMINISTRATION: IDEM, Department of State Revenue

| | | |
|----------|---------|--------------|
| REVENUE: | FY 2001 | \$37,612,960 |
| | FY 2002 | \$26,649,319 |
| | FY 2003 | \$37,091,243 |
| | FY 2004 | \$32,714,499 |
| | FY 2005 | \$29,621,688 |

DISTRIBUTION: For underground storage tanks containing petroleum, \$45 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund and \$45 is deposited in the Underground Petroleum Storage Tank Trust Fund. For underground storage tanks containing regulated substances other than petroleum, \$200 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund and \$45 is deposited in the Hazardous Substances Response Trust Fund.

UNDERGROUND PETROLEUM STORAGE TANK TRUST FUND

IC 13-23-6; 13-23-12

ACCT. NO. 6830-160300

REVENUE BASE: Annual registration fees for each underground storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank. An owner of a tank who fails to pay the fee when due shall be assessed a penalty.

Additionally, penalties imposed under IC 13-23-14, and costs recovered by the state in connection with any corrective action or enforcement with respect to a release of petroleum, federal funds, and interest.

RATE: Annual registration fee -- \$90 per underground
petroleum storage tank
Penalty -- not more than \$2,000 per year

ADMINISTRATION: IDEM, Department of State Revenue

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$1,016,246 |
| | FY 2002 | \$804,156 |
| | FY 2003 | \$888,640 |
| | FY 2004 | \$916,429 |
| | FY 2005 | \$2,514,247 |

DISTRIBUTION: \$45 is deposited in the Underground Petroleum Storage Tank Trust Fund, and \$45 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund.

WASTE TIRE MANAGEMENT FUND

IC 13-20-13; 13-20-21

ACCT. NO. 2640-101300

REVENUE BASE: Annual application and operation fees for waste tire storage, transportation, or processor certificates of registration, and fees imposed on new tires sold at retail.

RATE: Fees are as follows:

| | |
|------------------------|-------|
| Waste tire storage | \$500 |
| Waste tire transporter | \$25 |
| Waste tire processor | \$200 |

A fee of \$0.25 is imposed on the sale of each new replacement tire sold at retail and each new tire mounted on a new vehicle sold at retail.

ADMINISTRATION: IDEM, Department of State Revenue, Department of Commerce.

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$921,734 |
| | FY 2002 | \$621,188 |
| | FY 2003 | \$1,184,249 |
| | FY 2004 | \$1,680,456 |
| | FY 2005 | \$1,916,647 |

DISTRIBUTION: Revenue deposited in the Fund is available for programs related to waste tires.

FAMILY AND SOCIAL SERVICES ADMINISTRATION

DIVISION OF DISABILITY, AGING, AND REHABILITATIVE SERVICES

BLIND VENDING PROGRAM

IC 12-12-5

ACCT. NO. 6140-182500

REVENUE BASE: This program provides employment opportunities to individuals who are legally blind. Employment includes operation and maintenance of vending centers located on federal, state, county, or municipal property. Revenues are from commissions on sales from the vending program. Revenues are used for the vending program, retirement programs, health insurance programs, replacement of equipment, state staff, establishment of new vending facilities, and vendor training and conferences.

ADMINISTRATION: Office of Services for the Blind and
Visually Impaired/Rehabilitation Services Bureau/Division of
Disability, Aging, and Rehabilitative Services

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$259,583 |
| | FY 2002 | \$182,904 |
| | FY 2003 | \$143,592 |
| | FY 2004 | \$181,449 |
| | FY 2005 | \$246,040 |

DISTRIBUTION: Blind Vending Account

CONFERENCE/WORKSHOP FUND

ACCT. NO. 6000-105000

REVENUE BASE: This account contains the registration fees and vendor fees collected from participants in the various conferences sponsored by the Division of Disability, Aging, and Rehabilitative Services. The registration fees are used to cover the expenses incurred by the conferences.

ADMINISTRATION: Division of Disability, Aging, and Rehabilitative Services

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$102,798 |
| | FY 2002 | \$64,724 |
| | FY 2003 | \$68,183 |
| | FY 2004 | \$74,757 |
| | FY 2005 | \$66,569 |

DISTRIBUTION: Conference/Workshop Fund, Division of Disability, Aging, and Rehabilitative Services

DIVISION OF FAMILY RESOURCES

CHILD CARE LICENSURE

IC 12-17.2-6-12

ACCT. NO. 2700-150000

REVENUE BASE: Child Care Ministry: Any child care ministry that provides child care as an extension of the ministry's church or religious ministry must be registered with the Division of Family Resources and the Office of the State Fire Marshal. A child care ministry may also apply for licensure. (IC 12-17.2-6-13 also requires a \$50 fee for the State Fire Marshal.)

RATE: Child care ministry registration \$50*

*By executive order, all other child care licensing fees were eliminated on July 1, 1996 (retroactive to January 1, 1996).

ADMINISTRATION: Division of Family Resources

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$44,012 |
| | FY 2002 | \$38,143 |
| | FY 2003 | \$41,891 |
| | FY 2004 | \$37,594 |
| | FY 2005 | \$39,647 |

DISTRIBUTION: Child Care Fund

WELFARE REPAYMENTS

IC 12-14-21

ACCT. NO. 1000-105010-49220

REVENUE BASE: Upon the death of public assistance recipients, the state makes a claim upon the assets of the deceased up to the amount of aid received. There are special provisions and exceptions to this general rule for each of the different assistance programs.

ADMINISTRATION: Division of Family Resources

| | | |
|----------|---------|---------|
| REVENUE: | FY 2001 | \$1,715 |
| | FY 2002 | \$4,545 |
| | FY 2003 | \$1,448 |
| | FY 2004 | \$658 |
| | FY 2005 | \$672 |

DISTRIBUTION: General Fund

DIVISION OF MENTAL HEALTH AND ADDICTION**INSTITUTIONAL CLOTHING FUND**

IC 12-24-6-6, 9

ACCT. NO. 1000-214020-42200

REVENUE BASE: When a patient in any state hospital or state developmental center is not otherwise supplied with clothing, it shall be furnished by the superintendent of the facility and charged to the county from which the patient was admitted. Upon admission to the facility, clothes are provided and charges are made in an amount not to exceed \$400. Clothes provided in the remaining years may not exceed \$300 per year. The total due is collected from the county auditor twice each year.

ADMINISTRATION: Division of Mental Health and Addiction;
Division of Disability, Aging, and Rehabilitative Services

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$329,031 |
| | FY 2002 | \$299,555 |
| | FY 2003 | \$266,334 |
| | FY 2004 | \$225,933 |
| | FY 2005 | \$200,969 |

DISTRIBUTION: General Fund

MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13, 14 ACCT. NO. 3890-141500, 142500,
 143000, 143500, 144000, 145000,
 146500, 147000

REVENUE BASE: Each patient (guardian or parent) in a psychiatric hospital or a state school for the retarded is liable for payment of the cost of treatment and maintenance in an amount to be fixed by the Division of Mental Health and Addiction. The rate varies by institution, whether private pay or Medicaid, and according to the patient's ability to pay.

Maintenance payments are deposited into the Mental Health Fund. The Mental Health Fund receives all private pay revenue and 66% of Title XIX revenue (Medicaid revenue) accruing to the state-operated facilities. The General Fund receives 34% of Title XIX revenue. The Mental Health Fund is used for operations of the state-operated facilities.

ADMINISTRATION: Division of Mental Health and Addiction

| | | |
|----------|---------|---------------|
| REVENUE: | FY 2001 | \$132,311,112 |
| | FY 2002 | \$81,714,480 |
| | FY 2003 | \$21,047,574 |
| | FY 2004 | \$31,013,056 |
| | FY 2005 | \$37,013,056 |

DISTRIBUTION: Mental Health Fund

DEPARTMENT OF FINANCIAL INSTITUTIONS

BANKS

IC 28-11-3-5

ACCT. NO. 3340-120800-42700

REVENUE BASE: The fees are paid on an annual basis. The fee for industrial loan and investment companies is the same as banks: \$3,400 minimum fee to a maximum fee of \$1,582,900 plus additional for excess assets over \$40 billion.

RATE:

| Total Assets | Fee | Plus | On Assets Over |
|---------------------------|-------------|----------------|-------------------|
| \$0 - \$10,000M | \$3,400 | | |
| 10,001M - 15,000M | 3,400 + | .3368/thousand | \$10,000M |
| 15,001M - 25,000M | 5,084 + | .1111 " | 15,000M |
| 25,001M - 50,000M | 6,195 + | .08584 " | 25,000M |
| 50,001M - 100,000M | 8,341 + | .0791 " | 50,000M |
| 100,001M - 500,000M | 12,296 + | .07491 " | 100,000M |
| 500,001M - 1,000,000M | 42,260 + | .073698 " | 500,000M |
| 1,000,001M - 3,000,000M | 79,109 + | .0589295 " | 1,000,000M |
| 3,000,001M - 5,000,000M | 196,968 + | .0402715 " | 3,000,000M |
| 5,000,001M - 10,000,000M | 277,511 + | .0398098 " | 5,000,000M |
| 10,000,001M - 20,000,000M | 476,560 + | .0373041 " | 10,000,000M |
| 20,000,001M - 40,000,000M | 849,601 + | .03666495 " | 20,000,000M |
| >40,000,001M | 1,582,900 + | .036060918 " | 40,000,000M |

M = 1,000

Effective July 1, 2005 - June 30, 2006

The fee schedule is set once a year by the Department of Financial Institutions' Board of Members. All revenues are dedicated to the Financial Institutions Fund to defray the expenses of the Department.

ADMINISTRATION: Department of Financial Institutions

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$2,059,586 |
| | FY 2002 | \$2,602,074 |
| | FY 2003 | \$3,018,602 |
| | FY 2004 | \$3,076,420 |
| | FY 2005 | \$3,058,433 |

DISTRIBUTION: Financial Institutions Fund

**BUDGET COUNSELORS AND
BUDGET SERVICE COMPANIES
(BUDGET SERVICE FEE)**

IC 28-1-29-3,10

ACCT. NO. 3340-120800-42840

REVENUE BASE: Persons engaged in the business of budget or credit counseling, debt management, or debt pooling services that provide services to debtors in the management of the finances and debts under contract with the debtor for a fee. Entities that hold a check, personal check, money order, personal money order, draft, or any other instrument to transmit money.

RATE: There is a \$250 fee for original license. An annual renewal fee of \$250 per location is charged. The Department makes examinations annually, and the examination fee is set by the Department at \$400 per day.

ADMINISTRATION: Department of Financial Institutions

| | | |
|----------|---------|---------|
| REVENUE: | FY 2001 | \$1,100 |
| | FY 2002 | \$600 |
| | FY 2003 | \$400 |
| | FY 2004 | \$600 |
| | FY 2005 | \$1,100 |

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

IC 28-11-3-5; 28-1-20-4

ACCT. NO. 3340-120800-42710

REVENUE BASE: A corporation or savings association organized under IC 28-4 before its repeal.

RATE: The following fees are collected annually with a \$3,400 minimum fee and a maximum fee of \$1,582,900.

| Total Assets | Fee | Plus | On Assets Over |
|---------------------------|-------------|----------------|---------------------------|
| \$0 - \$10,000M | \$3,400 | | |
| 10,001M - 15,000M | 3,400 + | .3368/thousand | \$10,000M |
| 15,001M - 25,000M | 5,084 + | .1111 " | 15,000M |
| 25,001M - 50,000M | 6,195 + | .08584 " | 25,000M |
| 50,001M - 100,000M | 8,341 + | .0791 " | 50,000M |
| 100,001M - 500,000M | 12,296 + | .07491 " | 100,000M |
| 500,001M - 1,000,000M | 42,260 + | .073698 " | 500,000M |
| 1,000,001M - 3,000,000M | 79,109 + | .0589295 " | 1,000,000M |
| 3,000,001M - 5,000,000M | 196,968 + | .0402715 " | 3,000,000M |
| 5,000,001M - 10,000,000M | 277,511 + | .0398098 " | 5,000,000M |
| 10,000,001M - 20,000,000M | 476,560 + | .0373041 " | 10,000,000M |
| 20,000,001M - 40,000,000M | 849,601 + | .03666495 " | 20,000,000M |
| >40,000,001M | 1,582,900 + | .036060918 " | 40,000,000M |

M = 1,000

Effective July 1, 2005 - June 30, 2006

ADMINISTRATION: Department of Financial Institutions

| | | |
|-----------------|----------------|-----------------|
| REVENUE: | FY 2001 | \$52,783 |
| | FY 2002 | \$51,985 |
| | FY 2003 | \$55,592 |
| | FY 2004 | \$48,089 |
| | FY 2005 | \$32,954 |

DISTRIBUTION: Financial Institutions Fund**CHECK CASHING**

IC 28-8-5-11,15

ACCT. NO. 3340-120800-42810

REVENUE BASE: Persons engaged in the business of cashing checks. This license requirement does not apply to a financial institution organized under either federal or state law or persons incidentally cashing checks for retail goods or services where consideration of a cashed check does not exceed the greater of 1% of face value of check or \$1.

RATE: Annual license renewal is \$250. The examination fee is set by the Department at \$400 per day for each additional day past the first day.

ADMINISTRATION: Department of Financial Institutions

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$17,500 |
| | FY 2002 | \$12,015 |
| | FY 2003 | \$11,559 |
| | FY 2004 | \$12,522 |
| | FY 2005 | \$14,555 |

DISTRIBUTION: Financial Institutions Fund

CONSUMER CREDIT

IC 24-4.5-6-203

ACCT. NO. 3340-120800-42800

REVENUE BASE: Suppliers of consumer credit making consumer credit sales, consumer leases, or consumer loans must pay an annual uniform consumer credit code volume fee set by the Department for each \$100,000 or any amount in excess of the first \$100,000 of the original unpaid balances from consumer credit sales, leases, or loans made within the preceding calendar year and held more than 30 days. Examinations performed by the Department are \$400 per day after the first three days.

RATE: \$12 per \$100,000

ADMINISTRATION: Department of Financial Institutions

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$1,880,273 |
| | FY 2002 | \$2,036,865 |
| | FY 2003 | \$2,426,848 |
| | FY 2004 | \$2,243,297 |
| | FY 2005 | \$2,238,229 |

DISTRIBUTION: Financial Institutions Fund

CREDIT UNIONS

IC 28-11-3-5; 28-7-1-1

ACCT. NO. 3340-120800-42720

REVENUE BASE: Credit unions. A group of seven Indiana residents that represent 500 or more persons in a qualified group may apply to organize a credit union. A credit union is a nonprofit association, incorporated for the purposes of providing credit and encouraging thrift and savings of its members.

RATE: Service fee: \$400 per examination day based on their assets. There is a \$600 minimum annual fee.

\$1.00 per \$1,000 of assets for the first \$1,000,000

\$0.90 per \$1,000 of assets for assets between \$1,000,001 & \$5,000,000

\$0.30 per \$1,000 of assets for assets between \$5,000,001 & \$10,000,000

\$0.08 per \$1,000 of assets for all assets over \$10,000,000

Effective July 1, 2005 - June 30, 2006.

ADMINISTRATION: Department of Financial Institutions

| | | |
|-----------------|---------|-----------|
| REVENUE: | FY 2001 | \$540,285 |
| | FY 2002 | \$565,935 |
| | FY 2003 | \$594,956 |
| | FY 2004 | \$636,918 |
| | FY 2005 | \$667,678 |

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDERS

IC 24-4.5-3-502, 503

ACCT. NO. 3340-120800-42850

REVENUE BASE: Any entity that is not a supervised financial organization that lends to another entity or person.

RATE: The original license fee is \$800. Annual renewal is the greater of either \$800 or volume fee of \$12 per \$100,000 reported after the first \$100,000. The examination fee is set by the Department at \$400 per day per location; after three examination days the examination fee is offset by the volume of fees paid.

ADMINISTRATION: Department of Financial Institutions

| | | |
|-----------------|---------|-------------|
| REVENUE: | FY 2001 | \$490,584 |
| | FY 2002 | \$475,321 |
| | FY 2003 | \$804,802 |
| | FY 2004 | \$881,233 |
| | FY 2005 | \$1,241,683 |

DISTRIBUTION: Financial Institutions Fund

MISCELLANEOUS FEES

IC 28-1

ACCT. NO. 3340-120800-49000

REVENUE BASE: The Department of Financial Institutions collects fees for the following: branch applications, mergers and acquisition fees, conversions, new charter fees, bank holding companies, trust company formation, and change of control fees. Expenses are charged at a rate of \$400 per day for processing the application. This includes, but is not limited to, time spent on field investigations, reports, notices, and hearings. Travel expenses are also reimbursed by the institutions for members of the Department and office personnel.

| | | |
|---------------|---------------------------------|---------|
| RATE:* | Interim Institution | \$1,500 |
| | Financial Institution Formation | \$6,000 |
| | Bank Holding Company | \$5,000 |
| | Change of Control | \$500 |
| | New Credit Unions | \$600 |

*Effective July 1, 2005

ADMINISTRATION: Department of Financial Institutions

| | | |
|-----------------|---------|----------|
| REVENUE: | FY 2001 | \$59,661 |
| | FY 2002 | \$71,349 |
| | FY 2003 | \$30,617 |
| | FY 2004 | \$29,900 |
| | FY 2005 | \$87,500 |

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4-13, 32, 37

ACCT. NO. 3340-120800-42830

REVENUE BASE: Entities or persons that sell or issue payment instruments or engage in the business of receiving/transmitting money to or from any location and by any means, including a payment instrument, wire, facsimile, or electronic transfer.

RATE: Annual license renewal on January 1 is \$500 plus \$10 per agent, with a maximum of \$2,000.

ADMINISTRATION: Department of Financial Institutions

| | |
|------------------|----------|
| REVENUE: FY 2001 | \$12,015 |
| FY 2002 | \$14,575 |
| FY 2003 | \$14,038 |
| FY 2004 | \$12,720 |
| FY 2005 | \$14,859 |

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5-2, 5 ACCT. NO. 3340-120800-42750

REVENUE BASE: Persons, partnerships, associations, or corporations that lend money on a deposit or pledge of personal property, or who deal in the purchase of personal property on the condition of selling the property back against a stipulated price.

RATE: Each place of business pays \$1,000 plus \$500 per additional location for a license with an annual renewal of \$1,000 plus \$500 per location .

ADMINISTRATION: Department of Financial Institutions

| | |
|------------------|----------|
| REVENUE: FY 2001 | \$69,440 |
| FY 2002 | \$73,710 |
| FY 2003 | \$63,565 |
| FY 2004 | \$67,060 |
| FY 2005 | \$65,995 |

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

IC 24-7-8-4; 24-7-2-6 ACCT. NO. 3340-12080-42820

REVENUE BASE: Any person that, in the ordinary course of business, leases, offers to lease, arranges for the lease of, or accepts assignment of property under a rental purchase agreement.

RATE: Initial license is \$250. There is a \$200 annual notification fee for each place of business transacting rental purchase agreements as of December 31 of a given year. The Department may collect an examination fee of \$400 per day per location for examinations which exceed three days.

ADMINISTRATION: Department of Financial Institutions

| | | |
|-----------------|---------|----------|
| REVENUE: | FY 2001 | \$33,006 |
| | FY 2002 | \$33,645 |
| | FY 2003 | \$29,810 |
| | FY 2004 | \$28,635 |
| | FY 2005 | \$27,025 |

DISTRIBUTION: Financial Institutions Fund

TRUST FEES

IC 28-11-3-5

ACCT. NO. 3340-120800-42700

REVENUE BASE: Fees are collected annually on total trust assets held by financial institutions as of December 31 of each year.

RATE: Trust fee schedule*

| <u>Trust Assets</u> | <u>Fees</u> |
|---------------------------|---|
| \$ 1- 5,000,000 | \$500 |
| 5,000,001-10,000,000 | 800 |
| 10,000,001-20,000,000 | 1400 |
| 20,000,001-30,000,000 | 2000 |
| 30,000,001-40,000,000 | 2500 |
| 40,000,001-50,000,000 | 3000 |
| 50,000,001-100,000,000 | 3500 |
| 100,000,001-500,000,000 | 5000 |
| 500,000,001-1,000,000,000 | 10000 |
| 1,000,000,001 and over | 10,000 plus \$0.002 per thousand on assets over \$1,000,000,000 |

*Effective July 1, 2005 - June 30, 2006

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate; however, revenue is included in the Bank Fee Account.

DISTRIBUTION: Financial Institutions Fund

DEPARTMENT OF FIRE AND BUILDING SERVICES

AMUSEMENT AND ENTERTAINMENT PERMITS

IC 22-14-3

ACCT. NO. 3080-130500-42140

675 IAC 12-3-8

REVENUE BASE: Buildings or structures containing theaters, opera houses, motion picture theaters, and similar places of assembly are required to be inspected annually for compliance with state fire safety laws and rules. Places of assembly used by colleges, universities, social or fraternal organizations, churches, etc., may be exempt from the fee charge (not the permit) when rental fees are charged or collected.

RATE:

Category A: Fixed Seating Capacity

| <u>Occupant Load</u> | <u>Fee</u> |
|----------------------|------------|
| 1-99 | \$ 69 |
| 100-499 | 104 |
| 500-999 | 138 |
| 1,000-4,999 | 173 |
| 5,000-9,999 | 207 |
| 10,000 or more | 242 |

Category B: Movable Seating

Same as Category A: Fixed Seating plus \$69 for each seating configuration or arrangement.

Special Event Endorsement

| | |
|----------------|------|
| Inspection fee | \$69 |
|----------------|------|

ADMINISTRATION: State Fire Marshal

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$123,485 |
| | FY 2002 | \$125,186 |
| | FY 2003 | \$198,634 |
| | FY 2004 | \$202,556 |
| | FY 2005 | \$198,191 |

DISTRIBUTION: Fire and Building Services Fund

**CODE ENFORCEMENT DIVISION/
INDUSTRIALIZED BUILDING SYSTEMS**

IC 22-15-4

ACCT. NO. 3080-130500-42110

675 IAC 15-1-22

REVENUE BASE: Manufacturers of commercial and residential modular structures apply for reviews of manufacturing system designs and prototype development.

RATE:**1. System plan review:**

| | |
|---------------------------------------|---------|
| (A) filing fee | \$30 |
| (B) residential, add a room or duplex | \$3,201 |
| (C) commercial | \$5,052 |

2. System plan review (late filing):

| | |
|---------------------------------------|-------|
| (A) filing fee | \$55 |
| (B) residential, add a room or duplex | \$525 |
| (C) commercial | \$552 |

3. Addenda:

| | |
|---------------------------------------|---------|
| (A) filing fee | \$30 |
| (B) residential, add a room or duplex | \$851 |
| (C) commercial | \$1,052 |

4. Addenda (late filing):

| | |
|---------------------------------------|-------|
| (A) filing fee | \$55 |
| (B) residential, add a room or duplex | \$140 |
| (C) commercial | \$165 |

5. Prototype Inspection Fees:

| | |
|-----------------------------|------------------------------------|
| (Commercial or Residential) | \$70-First module |
| | \$85-Second module |
| | \$105-Third and subsequent modules |

6. Third-Party Inspection Fee (annual renewal): \$830 (\$550)

7. State Seal of Acceptance: \$65 per seal

8. Inspection and Monitoring Travel Fees:

| | |
|------------------------|-------------|
| (A) in or out-of-state | \$45/hour |
| (B) plus Mileage | \$0.28/mile |

A \$50 fee is charged for each additional floor plan.

ADMINISTRATION: State Building Commissioner

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$286,200 |
| | FY 2002 | \$98,452 |
| | FY 2003 | \$169,960 |
| | FY 2004 | \$305,205 |
| | FY 2005 | \$417,168 |

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES

| | |
|------------------------|------------------------------|
| IC 22-13-2-11; 22-15-3 | ACCT. NO. 3080-130500-42100; |
| 675 IAC 12-3-2, 4, 11 | 6000-124700-42100 |

REVENUE BASE: Building construction plans are reviewed for compliance with adopted codes, and a design release is issued to the submitter of plans. The fee charged is based on size and complexity of the project. If actual or potential code violations are detected, a variance can be applied for if there is undue hardship and equal construction alternatives are possible.

RATE:

Design Release:

| | |
|----------------|--------------|
| Filing fee | \$69 |
| Processing fee | \$69 minimum |

Variance Application:

| | |
|------------|-------|
| Filing fee | \$138 |
|------------|-------|

Plan Examination and Processing Fee:

| | |
|-------------------------------------|-------|
| Single code provision | \$138 |
| Each addl. unrelated code provision | \$69 |

| | |
|---------------------|------|
| On-Site Inspection: | \$75 |
|---------------------|------|

Special Processing Fees:

- | | |
|--|-------|
| (1) Each additional submission for a partially filed project | \$115 |
| (2) Surcharge for late filing of plans and specifications | |

| | | |
|-----|--|-------|
| | in accordance with 675 IAC 12-6-8 | \$69 |
| (3) | Foundation release | \$115 |
| (4) | Addenda and revisions, each system modified per submission (other than compliance corrections) | \$35 |
| (5) | Master plans, each series or structure | \$173 |
| (6) | Incomplete project filing (mailed submissions only) | \$12 |
| (7) | Returned checks | \$35 |
| (8) | Reinstatement or time extension of design release | \$23 |

ADMINISTRATION: State Building Commissioner

| REVENUE: | Fire & Bldg. Svcs. Fund | Fire & Bldg. Safety Ed. Fund |
|----------|----------------------------|---------------------------------|
| FY 2001 | \$3,737,792 | \$73,015 |
| FY 2002 | \$3,673,503 | \$52,174 |
| FY 2003 | \$4,704,380 | \$106,548 |
| FY 2004 | \$4,317,612 | \$137,911 |
| FY 2005 | \$4,921,875 | \$119,856 |

DISTRIBUTION: Fire and Building Services Fund. \$12 of each design release filing fee goes to the Safety Education Fund.

CHILD CARE MINISTRY

IC 12-17.2-6-13

ACCT. NO. 3080-130500-42240

RATE: State Fire Marshal charges a \$50 fee for processing registrations of child care ministries. (IC 12-17.2-6-12 also allows Division of Family Resources to charge a \$50 registration processing fee which is deposited in the Child Care Fund.)

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$24,555 |
| | FY 2002 | \$30,000 |
| | FY 2003 | \$32,200 |
| | FY 2004 | \$32,175 |
| | FY 2005 | \$33,957 |

ADMINISTRATION: State Fire Marshal

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION INSPECTION FEES

IC 22-12-6-6
675 IAC 12-3-6

ACCT. NO. 3080-130500-42150

REVENUE BASE: These fees are paid when the Fire and Building Services staff perform building inspections because an approved building inspection program for Class 1 building structures does not exist within the jurisdiction of a political subdivision.

RATE: The fee ranges from \$80 to \$750.

ADMINISTRATION: State Building Commissioner

| | | |
|-----------------|---------|-----------|
| REVENUE: | FY 2001 | \$51,194 |
| | FY 2002 | \$63,642 |
| | FY 2003 | \$91,602 |
| | FY 2004 | \$112,047 |
| | FY 2005 | \$107,708 |

DISTRIBUTION: Fire and Building Services Fund

EXPLOSIVES MAGAZINES

IC 22-12-6-6
675 IAC 12-3-5

ACCT. NO. 3080-130500-42200

REVENUE BASE: Regulated Explosives Magazine Permit Fees

RATE:

| | | |
|--------------------------------|-------|--------|
| Type 1, 4, or 5 (renewal) | \$138 | (\$69) |
| Type 2, 3, or indoor (renewal) | \$69 | (\$35) |

| | | |
|-----------------|---------|----------|
| REVENUE: | FY 2002 | \$6,045 |
| | FY 2003 | \$33,023 |
| | FY 2004 | \$26,562 |
| | FY 2005 | \$28,538 |

ADMINISTRATION: State Fire Marshal

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PERMITS

IC 22-11-14

ACCT. NO. 3080-130500-42210;

675 IAC 12-3-3, 9, 10

42220; 42230

REVENUE BASE: Any resident fireworks wholesaler, manufacturer, importer, or distributor must have approval from the State Fire Marshal's office before shipping or selling fireworks in the state of Indiana.

RATE:

| | |
|----------------------------------|---------|
| Certificate of compliance | \$1,000 |
| Fireworks retail stand | |
| 1-4 stands | \$276 |
| 5-10 stands | \$552 |
| 11-20 stands | \$966 |
| 21-50 stands | \$1,380 |
| Plus \$35 for each stand over 50 | |
| Fireworks display | \$69 |

ADMINISTRATION: State Fire Marshal

| | | <u>Wholesaler</u> | <u>Retailer</u> | <u>Display</u> |
|----------|---------|-------------------|-----------------|----------------|
| REVENUE: | FY 2001 | \$183,100 | | |
| | FY 2002 | \$193,050 | \$4,968 | \$22,769 |
| | FY 2003 | \$214,276 | \$9,976 | \$40,606 |
| | FY 2004 | \$204,790 | \$8,073 | \$40,450 |
| | FY 2005 | \$202,697 | \$10,755 | \$41,880 |

DISTRIBUTION: Fire and Building Services Fund

**REGULATED LIFTING DEVICE AND
REGULATED AMUSEMENT DEVICE PERMITS**

IC 22-15-5, 7

ACCT. NO. 3080-130500-42700

675 IAC 12-3-14, 15; 23-1-63

REVENUE BASE: An operating permit is required for continued in-service operation. Temporary operating permits are required to operate, pending correction of noted defects.

Operating permits for fixed and portable devices are required to ensure the safety of the public. Included as amusement devices

are ski lifts where the passenger's feet leave the ground and inflatable chambers. The permit expires on December 31 of the year issued.

RATE:

Lifting Device Installation or Alteration Permit and Operating Certificate Fee:

| | |
|---|-------|
| Vertical or inclined wheelchair lift, inclined chair lift permit | \$250 |
| Elevator, escalator, belt manlift, personnel hoist, sewage lift station personnel hoist, or dumbwaiter permit | \$500 |
| Initial or renewal certificate | \$120 |
| Temporary operating permit | \$100 |

Lifting Device Professional Licensing Fee:

| | |
|-----------------------------|-------|
| Elevator contractor | \$500 |
| Elevator inspector/mechanic | \$100 |
| Temporary elevator mechanic | \$100 |
| Emergency elevator mechanic | \$25 |

Amusement Device Inspection Fee:

| | |
|-------------------------------------|-------------|
| Kiddie ride | \$144 |
| Major ride | \$144 |
| Spectacular ride | \$144 |
| Passenger tramways and aerial lifts | \$144-\$288 |

ADMINISTRATION: State Building Commissioner

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$785,962 |
| | FY 2002 | \$922,898 |
| | FY 2003 | \$996,484 |
| | FY 2004 | \$2,235,428 |
| | FY 2005 | \$2,362,918 |

DISTRIBUTION: Fire and Building Services Fund

**UNDERGROUND STORAGE TANK
CERTIFICATION PROGRAM**

IC 13-23-3-2
675 IAC 12-12- 4

ACCT. NO. 6000-122100-42750

REVENUE BASE: Persons who supervise, manage, or direct installation, testing, retrofitting, removal, or closure of underground storage tanks.

RATE: Certificate issuance/renewal fee \$25

ADMINISTRATION: State Fire Marshal

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$11,075 |
| | FY 2002 | \$11,925 |
| | FY 2003 | \$8,075 |
| | FY 2004 | \$7,870 |
| | FY 2005 | \$6,650 |

DISTRIBUTION: Fire and Building Services Fund

GAMING COMMISSION

OCCUPATIONAL LICENSE FEE

IC 4-33-8 ACCT. NO. 2850-101900-41110
2850-721000-41110

REVENUE BASE: Individuals employed in certain riverboat gambling occupations.

RATE: The application fee is dependent on type of license, ranging from \$75-\$1,000. The annual license fee is also dependent on type of license, ranging from \$25-\$100.

ADMINISTRATION: Indiana Gaming Commission

| REVENUE: | <u>Applic. Fee</u> | <u>Annual License Fee</u> |
|----------|--------------------|-------------------------------|
| FY 2001 | \$1,260,525 | \$202,975 |
| FY 2002 | \$974,518 | \$530,300 |
| FY 2003 | \$832,682 | \$529,975 |
| FY 2004 | \$712,993 | \$552,025 |
| FY 2005 | \$441,051 | \$541,255 |

DISTRIBUTION: State Gaming Fund

SUPPLIER'S LICENSE FEE

IC 4-33-7 ACCT. NO. 2850-101900-41130
2850-721000-41130

REVENUE BASE: Persons who sell, lease, and contract to sell or lease gambling equipment and supplies to a licensee involved in the ownership or management of riverboat gambling operations.

RATE:

| | |
|-----------------|--|
| Application fee | \$5,000, or greater if the cost of investigating the applicant is greater. |
|-----------------|--|

| | |
|--------------------|---------|
| Annual license fee | \$5,000 |
|--------------------|---------|

ADMINISTRATION: Indiana Gaming Commission

| REVENUE: | Applic. <u>Fee</u> | Annual <u>License Fee</u> |
|----------|-----------------------|------------------------------|
| FY 2001 | \$30,000 | \$90,000 |
| FY 2002 | \$10,000 | \$140,000 |
| FY 2003 | \$20,000 | \$140,000 |
| FY 2004 | \$40,000 | \$105,000 |
| FY 2005 | \$20,000 | \$149,000 |

DISTRIBUTION: State Gaming Fund

OWNER'S FEES

IC 4-33-6 ACCT. NO. 2850-101800-41120
2850-721000-41120

REVENUE BASE: Applicants for a license to own a riverboat.

RATE:

Application fee \$50,000, or greater if the
cost of investigating the
applicant is greater.

Initial license fee* \$25,000
Renewal license fee (annual)** \$ 5,000

*valid for five years

**after the first five years

ADMINISTRATION: Indiana Gaming Commission

| REVENUE: | Applic. <u>Fee</u> | Initial <u>Lic. Fee</u> | Renewal <u>Lic. Fee</u> |
|----------|-----------------------|----------------------------|----------------------------|
| FY 2001 | -0- | -0- | \$45,000 |
| FY 2002 | -0- | -0- | \$40,000 |
| FY 2003 | -0- | -0- | \$45,000 |
| FY 2004 | -0- | -0- | \$40,000 |
| FY 2005 | -0- | -0- | \$50,000 |

DISTRIBUTION: Application and investigation fees are used to reimburse the Gaming Commission for costs incurred in

conducting background investigations. Other fees are distributed to the State Gaming Fund.

OWNERSHIP TRANSFER FEE

IC 4-33-4-21 (Effective July 1, 2003)

REVENUE BASE: A licensed riverboat owner who purchases or otherwise acquires a controlling interest in a second riverboat owner's license.

RATE: \$2M per purchase or acquisition

ADMINISTRATION: Indiana Gaming Commission

| | | |
|----------|-------------|--------------|
| REVENUE: | Applic. Fee | Transfer Fee |
| FY 2004 | \$50,000 | -0- |
| FY 2005 | \$150,000 | \$2,000,000 |

DISTRIBUTION: General Fund

ORANGE COUNTY RIVERBOAT OPERATING AGENT FEE

IC 4-33-6.5

REVENUE BASE: A person entering into a contract with the Indiana Gaming Commission to operate the Orange County riverboat casino.

RATE: \$1,000,000 upon entering into the operating agent contract.

ADMINISTRATION: Indiana Gaming Commission

| | | |
|----------|-------------|------------------|
| REVENUE: | Applic. Fee | Initial Lic. Fee |
| FY 2004 | \$250,000 | -0- |
| FY 2005 | \$50,000 | -0- |

DISTRIBUTION: West Baden Springs Historic Hotel Preservation and Maintenance Fund

PENALTIES

IC 4-33-4

ACCT. NO. 2850-101900-40670

REVENUE BASE: Individuals who have been issued a supplier's, owner's, or occupational license by the Gaming Commission.

| | | |
|-------|------------------------|---|
| RATE: | Occupational Licensees | Not more than \$5,000 per occurrence |
|-------|------------------------|---|

| | | |
|--|----------------------|---|
| | Supplier's Licensees | Not more than \$25,000 per occurrence* |
|--|----------------------|---|

| | | |
|--|--------|--|
| | Owners | The greater of \$10,000 or the value of daily gross receipts for the day of the violation per occurrence |
|--|--------|--|

* Prior to July 1, 2003, the maximum penalty for suppliers' licensees was \$5,000.

ADMINISTRATION: Indiana Gaming Commission

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$837,550 |
| | FY 2002 | \$149,600 |
| | FY 2003 | \$3,022,500 |
| | FY 2004 | \$901,853 |
| | FY 2005 | \$640,000 |

DISTRIBUTION: State Gaming Fund

DEPARTMENT OF GAMING RESEARCH

GAMING RESEARCH FEE

IC 4-33-18-8 (Eff. 7/1/02)

ACCT. NO. 1000-212900-42100

REVENUE BASE: A person or organization that holds an owner's license to conduct riverboat gambling operations or a permit to operate a live pari-mutuel horse racing facility.

RATE: \$25,000 annually per license or permit holder.

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2003 | \$300,000 |
| | FY 2004 | \$300,000 |
| | FY 2005 | \$300,000 |

ADMINISTRATION: Department of Gaming Research

DISTRIBUTION: Department of Gaming Research

HEALTH PROFESSIONS BUREAU

INDIANA ACUPUNCTURE ADVISORY COMMITTEE

IC 25-2.5-2-1

ACCT. NO. 1000-102860-41170

844 IAC 13-2-6

REVENUE BASE: Licensing fees for acupuncturists and professional acupuncturists. Licensed professional acupuncturists are primarily licensed as chiropractors, dentists, or podiatrists and have at least 200 approved acupuncture hours.

| | | |
|-------|--------------------------------------|-------|
| RATE: | Application/Professional's license | \$150 |
| | Biennial Renewal | 100 |
| | ADS Certification/Renewal (biennial) | 10/20 |
| | Late Renewal Penalty | 150 |
| | Verification/Duplicate | 10 |

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|----------|
| REVENUE: | FY 2002 | \$8,620 |
| | FY 2003 | \$8,850 |
| | FY 2004 | \$8,943 |
| | FY 2005 | \$10,070 |

DISTRIBUTION: General Fund

INDIANA ATHLETIC TRAINERS BOARD

IC 25-5.1-2-6

ACCT. NO. 1000-102730-41100

898 IAC 1-3-1

REVENUE BASE: Licensing fees for athletic trainers.

| | | |
|-------|------------------------|------|
| RATE: | Application/Issuance | \$55 |
| | Biennial Renewal | 50 |
| | Late Renewal Penalty | *50 |
| | Temporary Permit | 25 |
| | Verification/Duplicate | 10 |

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$13,830 |
| | FY 2002 | \$5,630 |
| | FY 2004 | \$40,333 |
| | FY 2004 | \$7,050 |
| | FY 2005 | \$45,060 |

DISTRIBUTION: General Fund

BOARD OF CHIROPRACTIC EXAMINERS

IC 25-10-1

ACCT. NO. 1000-102860-41110

846 IAC 1-4-7

REVENUE BASE: Licensing fees for chiropractors.

| | | |
|-------|-------------------------------------|-------|
| RATE: | Exam/Endorsement/Renewal (biennial) | \$100 |
| | Late Renewal Penalty | *50 |
| | Renewal of Inactive License | 50 |
| | Reinstatement of Inactive License | *15 |
| | Temporary Permit | 50 |
| | Corporation Application | 25 |
| | Verification/Duplicate | 10 |

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$11,785 |
| | FY 2002 | \$85,630 |
| | FY 2003 | \$31,935 |
| | FY 2004 | \$67,850 |
| | FY 2005 | \$66,545 |

DISTRIBUTION: General Fund

STATE BOARD OF DENTISTRY**Dental Hygienists**

IC 25-14-1-3.5

ACCT. NO. 1000-102740-41100

828 IAC 0.5-2-4; 1-5-4

REVENUE BASE: Licensing fees for dental hygienists and dental hygienist interns.

| | | |
|-------|---------------------------------------|-------|
| RATE: | Examination/Endorsement/Reinstatement | \$100 |
| | Biennial Renewal | 50 |
| | Late Renewal Penalty | *50 |
| | Intern Permit | 50 |
| | Intern Permit Renewal | 25 |
| | Verification/Duplicate | 10 |

*Plus renewal fee

**Civil Penalties for Failure to
Obtain Continuing Education Hours**

of Hours Needed

for CompliancePenalty

1-2

\$50

3-5

100

6-10

250

11-14

375

ADMINISTRATION: Health Professions Bureau

REVENUE: Included in Dentists Section.

DISTRIBUTION: General Fund

Dentists

IC 25-14-1-3.5

ACCT. NO. 1000-102740-41100

828 IAC 0.5-2-3; 1-5-5

REVENUE BASE: Licensing fees for dentists, dentist interns, and dental professional corporations.

| | | |
|-------|--|-------|
| RATE: | Examination/Endorsement/Reinstatement | \$250 |
| | Biennial Renewal | 100 |
| | Late Renewal Penalty | *50 |
| | Intern Permit | 100 |
| | Intern Permit Renewal | 50 |
| | Corporation Application | 25 |
| | Corporation Renewal (biennial) | 20 |
| | Verification/Duplicate | 10 |
| | Anesthesia, Sedation Permit/Renewal (biennial) | 50 |
| | Registration for additional office to administer anesthesia, sedation | 25 |

Civil Penalties for Failure to Obtain Continuing Education Hours

| <u># of Hours Needed for Compliance</u> | <u>Penalty</u> |
|---|----------------|
| 1-2 | \$100 |
| 3-5 | 250 |
| 6-10 | 500 |
| 11-15 | 750 |
| 16-20 | 1,000 |

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$61,243 |
| | FY 2002 | \$618,460 |
| | FY 2003 | \$73,784 |
| | FY 2004 | \$628,377 |
| | FY 2005 | \$78,210 |

INDIANA DIETITIANS CERTIFICATION BOARD

REVENUE BASE: Licensing fees for certified dietitians.

| | | |
|-------|-------------------------------------|------|
| RATE: | Exam/Endorsement/Renewal (biennial) | \$20 |
| | Late Renewal Penalty | *10 |
| | Duplicate | 10 |
| | Verification | 0 |

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$20,820 |
| | FY 2002 | \$3,125 |
| | FY 2003 | \$23,785 |
| | FY 2004 | \$2,850 |
| | FY 2005 | \$27,300 |

DISTRIBUTION: General Fund

BOARD OF ENVIRONMENTAL HEALTH SPECIALISTS

IC 25-32-1-13

ACCT. NO. 1000-102220

896 IAC 1-3-2

REVENUE BASE: Licensing fees for registered environmental health specialists.

| | | |
|-------|------------------------|------|
| RATE: | Application | \$50 |
| | Biennial Renewal | 35 |
| | Late Renewal Penalty | *50 |
| | Verification/Duplicate | 10 |

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|---------|
| REVENUE: | FY 2001 | \$3,680 |
| | FY 2002 | \$2,525 |
| | FY 2003 | \$4,635 |
| | FY 2004 | \$5,005 |
| | FY 2005 | \$4,835 |

DISTRIBUTION: General Fund

**STATE BOARD OF
HEALTH FACILITIES ADMINISTRATORS**

IC 25-19-1-5
840 IAC 1-3-2

ACCT. NO. 1000-102710

REVENUE BASE: Licensing fees for health facilities administrators.

| | | |
|-------|--|-------|
| RATE: | Issuance/Endorsement/Renewal (biennial) | \$100 |
| | Examination | 20 |
| | Application to Repeat Jurisprudence Exam | 100 |
| | Application to Repeat National Exam | 50 |
| | Late Renewal Penalty | *50 |
| | Provisional License | 100 |
| | Preceptor Certificate | 50 |
| | Temporary Permit | 50 |
| | Verification/Duplicate | 10 |
| | Application for Continuing Education | |
| | Sponsorship/Renewal | 100 |

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$36,182 |
| | FY 2002 | \$18,640 |
| | FY 2003 | \$150,270 |
| | FY 2004 | \$28,417 |
| | FY 2005 | \$149,318 |

DISTRIBUTION: General Fund

COMMITTEE OF HEARING AID DEALER EXAMINERS

IC 25-20-1-6
844 IAC 9-1-1

ACCT. NO. 1000-104190

REVENUE BASE: Licensing fees for hearing aid dealers.

| | | |
|-------|---|------|
| RATE: | Examination | \$60 |
| | Biennial Renewal | 40 |
| | Student Hearing Aid Dealer Permit/Renewal | 20 |
| | Verification/Duplicate | 10 |

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|---------|
| REVENUE: | FY 2001 | \$4,075 |
| | FY 2002 | \$9,940 |
| | FY 2003 | \$8,165 |
| | FY 2004 | \$9,405 |
| | FY 2005 | \$8,260 |

DISTRIBUTION: General Fund

INDIANA HYPNOTIST COMMITTEE

IC 25-20.5-1-9

ACCT. NO. 1000-102860-41160

844 IAC 12-2-2

REVENUE BASE: Licensing for hypnotists and hypnotherapists.

| | | |
|-------|--------------------------------|-------|
| RATE: | Application | \$100 |
| | Examination | 75 |
| | Repeat Examination Application | 100 |
| | Biennial Renewal | 100 |
| | Late Renewal Penalty | *50 |
| | Verification/Duplicate | 10 |

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$5,285 |
| | FY 2002 | \$11,705 |
| | FY 2003 | \$2,580 |
| | FY 2004 | \$8,025 |
| | FY 2005 | \$3,720 |

DISTRIBUTION: General Fund

**SOCIAL WORKER, MARRIAGE AND
FAMILY THERAPIST, AND
MENTAL HEALTH COUNSELOR BOARD**

IC 25-23.6-2-8
839 IAC 1-2-5

ACCT. NO. 1000-102990-41100;
41110; 41120

REVENUE BASE: Licensing fees for social workers, clinical social workers, marriage and family therapists, and mental health counselors.

RATE:

| | |
|---|------|
| Application/Renewal (biennial)/Reinstatement | \$50 |
| Late Renewal Penalty | *50 |
| Temporary Permit | 25 |
| Continuing Education Sponsor/Renewal (biennial) | 50 |
| Verification/Duplicate | 10 |

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$21,413 |
| FY 2002 | \$434,466 |
| FY 2003 | \$50,211 |
| FY 2004 | \$440,843 |
| FY 2005 | \$74,328 |

DISTRIBUTION: General Fund

INDIANA STATE BOARD OF NURSING

IC 25-23-1-7, 16.1

ACCT. NO. 1000-102800-41100

848 IAC 1-1-14; 3-5-1; 5-3-1

1000-210010-42100

REVENUE BASE: Licensing fees for registered nurses, licensed practical nurses, nurse midwives, and advanced practice nurses.

Sources of Revenue

| | |
|--|------|
| RATE: RN / LPN Examination/Endorsement | \$50 |
| Biennial Renewal | *50 |
| Nurse-Midwife Limited License: | |
| Application/Renewal (biennial) | 50 |
| APN Prescriptive Authority Application | 50 |
| APN Biennial Renewal | 10 |
| Late Renewal Penalty | **50 |
| Endorsement Out-of-State | 10 |
| Filing/Updating Multistate Licensure | |
| Privilege Form | 25 |
| Temporary Permit | 10 |
| Duplicate | 10 |

*16% goes to the Impaired Nurses Program

**Plus renewal fee

ADMINISTRATION: Health Professions Bureau

| | | <u>Nurses Board</u> | <u>Impaired Nurses</u> |
|----------|---------|---------------------|------------------------|
| REVENUE: | FY 2001 | \$656,018 | \$72,235 |
| | FY 2002 | \$3,766,020 | \$220,422 |
| | FY 2003 | \$1,410,678 | \$200,435 |
| | FY 2004 | \$3,464,090 | \$589,995 |
| | FY 2005 | \$1,546,309 | \$207,397 |

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPY COMMITTEE

IC 25-23.5-2-6

ACCT. NO. 1000-102860-41150

844 IAC 10-2-2

REVENUE BASE: Licensing fees for occupational therapists and occupational therapy assistants.

| | |
|-------------------------------|-------|
| RATE: Examination/Endorsement | \$100 |
| Biennial Renewal | 100 |
| Late Renewal Penalty | *50 |
| Temporary Permit | 50 |
| Verification/Duplicate | 10 |

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$67,100 |
| | FY 2002 | \$22,575 |
| | FY 2003 | \$315,773 |
| | FY 2004 | \$43,210 |
| | FY 2005 | \$334,457 |

DISTRIBUTION: General Fund

INDIANA OPTOMETRY BOARD

IC 25-24-1-3; 25-24-2-3 ACCT. NO. 1000-102840-41100
 852 IAC 1-10-1

REVENUE BASE: Licensing fees for optometrists.

| | | |
|-------|-------------------------------------|-------|
| RATE: | Examination/Endorsement | \$200 |
| | Biennial Renewal | 100 |
| | Inactive License Renewal (biennial) | 50 |
| | IU Renewal | 34 |
| | Late Renewal Penalty | 50 |
| | Corporation Application | 25 |
| | Corporation Renewal (biennial) | 10 |
| | Reinstatement of Inactive License | 50 |
| | Verification/Duplicate | 10 |

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$2,612 |
| | FY 2002 | \$139,155 |
| | FY 2003 | \$13,661 |
| | FY 2004 | \$145,231 |
| | FY 2005 | \$17,029 |

DISTRIBUTION: General Fund

INDIANA BOARD OF PHARMACY

IC 25-26-13-23; 25-26-14-13; ACCT. NO. 1000-102820-41100
 25-26-15-13; 35-48-2-1.5 1000-210680-41100
 856 IAC 1-27-1; 2-3-9; 3-2-2

REVENUE BASE: Licensing fees for pharmacists, pharmacist interns/externs, and pharmacies.

| | | |
|-------|---|-------|
| RATE: | <u>Pharmacists</u> | |
| | Examination | \$100 |
| | Reciprocal | 100 |
| | Certificate | 10 |
| | Renewal (annual) | *80 |
| | Jurisprudence/Practical Examination | 25 |
| | Intern, Extern Permit/Renewal | 10 |
| | Wall Certificate | 10 |
| | <u>Pharmacies</u> | |
| | New Store Permit/Renewal (annual) | \$100 |
| | Change of Ownership/Location | 50 |
| | New Store Permit (Out-of-State)/Renewal | 100 |
| | Compilation of Pharmacy Laws | 10 |
| | <u>Controlled Substance Registration</u> | |
| | Practitioner Application/Renewal | \$60 |
| | Distributor Application/Renewal | 100 |
| | Manufacturer Application/Renewal | 100 |
| | Dispense, Research, Instructional, Chemical Analysis | 100 |
| | <u>Wholesale Legend Drug Distributors</u> | |
| | License/Renewal (biennial) | \$100 |
| | License/Renewal (biennial) Out-of-State | 100 |

*Includes a \$5 fee for the Impaired Pharmacist Fund

ADMINISTRATION: Health Professions Bureau

| | | Pharmacy Board | Impaired Pharmacists |
|----------|---------|-------------------|-------------------------|
| REVENUE: | FY 2001 | \$379,864 | \$10,580 |
| | FY 2002 | \$1,661,949 | \$71,260 |
| | FY 2003 | \$1,228,148 | \$10,820 |
| | FY 2004 | \$2,317,683 | \$169,146 |
| | FY 2005 | \$1,371,811 | \$33,420 |

DISTRIBUTION: General Fund

INDIANA PHYSICAL THERAPY COMMITTEE

IC 25-27-1-6

ACCT. NO. 1000-102860-41130

844 IAC 6-2-2

REVENUE BASE: Licensing fees for physical therapists and physical therapist's assistants.

| | | |
|-------|-------------------------------------|-------|
| RATE: | Examination/Endorsement | \$100 |
| | Biennial Renewal | 100 |
| | Late Renewal Penalty | *50 |
| | Application to repeat National Exam | 50 |
| | Corporation Application | 25 |
| | Corporation Renewal | 10 |
| | Temporary Permit | 50 |
| | Verification/Duplicate | 10 |

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$48,086 |
| | FY 2002 | \$618,615 |
| | FY 2003 | \$194,970 |
| | FY 2004 | \$593,007 |
| | FY 2005 | \$200,658 |

DISTRIBUTION: General Fund

MEDICAL LICENSING BOARD OF INDIANAIC 25-22.5-2-7; 25-22.5-7
844 IAC 4-2-2

ACCT. NO. 1000-102860-41100

REVENUE BASE: Licensing fees for medical or osteopathic doctors.

| | | |
|-------|----------------------------------|-------|
| RATE: | Examination/Endorsement | \$250 |
| | Endorsement Out-of-State | 10 |
| | Biennial Renewal | 200 |
| | Late Renewal Penalty | * |
| | Temporary Medical Permit | 100 |
| | Temporary Medical Permit Renewal | 50 |
| | Corporation Application | 25 |
| | Corporation Renewal | 20 |
| | Verification/Duplicate | 10 |

*\$200 plus late fees

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$782,798 |
| | FY 2002 | \$438,836 |
| | FY 2003 | \$4,195,469 |
| | FY 2004 | \$1,424,307 |
| | FY 2005 | \$4,806,583 |

DISTRIBUTION: General Fund

PHYSICIAN ASSISTANT COMMITTEEIC 25-27.5-3-5
844 IAC 2.2-2-8

ACCT. NO. 1000-102790-41100

REVENUE BASE: Licensing fees for physician assistants.

| | | |
|-------|-----------------------------|-------|
| RATE: | Application | \$100 |
| | Biennial Renewal | 50 |
| | Employing Physician Renewal | 50 |
| | Temporary Permit | 50 |
| | Verification/Duplicate | 10 |

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$3,990 |
| | FY 2002 | \$10,596 |
| | FY 2003 | \$5,935 |
| | FY 2004 | \$11,980 |
| | FY 2005 | \$18,080 |

DISTRIBUTION: General Fund

BOARD OF PODIATRIC MEDICINE

IC 25-29-2-11

ACCT. NO. 1000-102860-41120

845 IAC 1-6-9

REVENUE BASE: Licensing fees for podiatrists.

| | | |
|-------|----------------------------------|-------|
| RATE: | Examination/Endorsement | \$150 |
| | Endorsement Out-of-State | 150 |
| | Renewal (biennial) | 100 |
| | Late Renewal Penalty | *50 |
| | Renewal of Inactive (biennial) | 50 |
| | Corporation Application | 25 |
| | Corporation Renewal | 20 |
| | Temporary Permit/Limited License | 50 |
| | Verification/Duplicate | 10 |

*Plus past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$11,370 |
| | FY 2002 | \$3,500 |
| | FY 2003 | \$2,653 |
| | FY 2004 | \$3,658 |
| | FY 2005 | \$36,160 |

DISTRIBUTION: General Fund

STATE PSYCHOLOGY BOARD

IC 25-33-1-3

ACCT. NO. 1000-102870-41100

868 IAC 1.1-12-1.5

REVENUE BASE: Licensing fees for psychologists and professional psychology corporations.

| | | |
|-------|---|-------|
| RATE: | <u>Certificate to Practice Psychology</u> | |
| | Examination/Endorsement | \$100 |
| | Biennial Renewal/Limited License Renewal | 100 |
| | Late Renewal Penalty | *150 |
| | Application to Repeat Jurisprudence Exam | 75 |
| | Application to Repeat National Exam | 50 |
| | Temporary | 50 |
| | Endorsement as Health Service Provider in Psychology | 100 |
| | Corporation Application | 25 |
| | Corporation Renewal (biennial) | 20 |
| | Verification/Duplicate | 10 |
| | <u>Additional Exam Time for ESL</u> | |
| | Double Time | 100 |
| | Time and one-half | 75 |
| | Extra one-half hour | 50 |

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$61,063 |
| | FY 2002 | \$14,305 |
| | FY 2003 | \$177,684 |
| | FY 2004 | \$26,127 |
| | FY 2005 | \$170,035 |

DISTRIBUTION: General Fund

RESPIRATORY CARE COMMITTEE

IC 25-34.5-2-7

ACCT. NO. 1000-102860-41140

844 IAC 11-2-1.1

REVENUE BASE: Licensing fees for respiratory care practitioners.

| | | |
|-------|---|------|
| RATE: | Examination/Endorsement/Credentials | \$50 |
| | Biennial Renewal | 50 |
| | Late Renewal Penalty | 50 |
| | Temporary Permit, Examination/Endorsement | 25 |
| | Temporary Permit Renewal | 10 |
| | Student Permit | 25 |
| | Verification/Duplicate | 10 |

ADMINISTRATION: Health Professions Bureau

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$81,875 |
| | FY 2002 | \$19,970 |
| | FY 2003 | \$213,510 |
| | FY 2004 | \$34,493 |
| | FY 2005 | \$218,518 |

DISTRIBUTION: General Fund

**SPEECH-LANGUAGE PATHOLOGY
AND AUDIOLOGY BOARD**

IC 25-35.6-3-7

ACCT. NO. 1000-104160-41100

880 IAC 1-1-5

REVENUE BASE: Licensing fees for speech-language pathologists and audiologists and speech-language pathology aides.

| | | |
|-------|--|-------|
| RATE: | <u>Speech-Language Pathologists and Audiologists</u> | |
| | Application/Issuance | \$150 |
| | Biennial Renewal | 100 |
| | Late Renewal Penalty | *50 |
| | <u>Speech Language Pathology Aides</u> | |
| | Application/Issuance | 50 |
| | Renewal (annual) | 25 |

| | |
|--------------------------|----|
| Clinical Fellowship Year | 50 |
| Supervised Experience | 50 |
| Verification/Duplicate | 10 |

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Service Bureau

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$7,970 |
| | FY 2002 | \$68,948 |
| | FY 2003 | \$36,482 |
| | FY 2004 | \$222,117 |
| | FY 2005 | \$34,645 |

DISTRIBUTION: General Fund

BOARD OF VETERINARY MEDICAL EXAMINERS

IC 15-5-1.1-20.2

ACCT. NO. 1000-103500-41100

888 IAC 1.1-3-2; 1.1-3-3

REVENUE BASE: Licensing fees for veterinarians and registered veterinary technicians.

| | | |
|-------|--|-------|
| RATE: | <u>Veterinarians</u> | |
| | Examination/Endorsement | \$150 |
| | Application for NAVLE Exam | 150 |
| | Biennial Renewal | 100 |
| | Late Renewal Penalty | *50 |
| | Corporation Application | 25 |
| | <u>Registered Veterinary Technicians</u> | |
| | Application | 30 |
| | Application for National Exam | 45 |
| | Biennial Renewal | 15 |
| | Late Renewal Penalty | *50 |
| | Verification/Duplicate | 10 |
| | Statute and Rules | 2.75 |

*Plus current renewal fee

ADMINISTRATION: Health Professions Bureau

Sources of Revenue

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$12,270 |
| | FY 2002 | \$95,102 |
| | FY 2003 | \$31,231 |
| | FY 2004 | \$242,960 |
| | FY 2005 | \$34,786 |

DISTRIBUTION: General Fund

STATE DEPARTMENT OF HEALTH

ADOPTION FEES

IC 31-19-2-8; 31-19-20-3

ACCT. NO. 2060-140000

REVENUE BASE: Fees are charged for each adoption application. The State Department of Health may also charge a reasonable fee to an adoptee seeking medical history information or a death certificate.

| | |
|-------------------------------------|------|
| RATE: Adoption History Fee | \$20 |
| Putative Father Registry Fee | \$50 |
| Adoption Medical History Search Fee | \$25 |

ADMINISTRATION: State Department of Health

| REVENUE: | Adoption | Putative | AMH |
|-----------|----------------|---------------|-------------------|
| <u>FY</u> | <u>History</u> | <u>Father</u> | <u>Search Fee</u> |
| 2001 | \$75,028 | \$148,540 | |
| 2002 | \$67,660 | \$133,791 | |
| 2003 | \$60,207 | \$129,700 | |
| 2004 | \$58,598 | \$132,832 | \$620 |
| 2005 | \$60,201 | \$132,275 | \$540 |

DISTRIBUTION: Adoption History Fund

ANATOMICAL GIFT PROMOTION FUND

IC 16-19-3-26; 9-18-2-16

ACCT. NO. 6000-144800-49570

REVENUE BASE: A person who registers a motor vehicle may donate money to promote the procurement of organs for anatomical gifts. The person registering the motor vehicle may indicate the amount the person desires to donate. The minimum amount the person may donate is \$1. This is collected by the Bureau of Motor Vehicles (BMV) and distributed to the State Department of Health (SDOH). The BMV and SDOH may deduct from the funds collected the costs incurred in implementing and administering the program and fund.

ADMINISTRATION: State Department of Health, Bureau of Motor Vehicles

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$234,556 |
| | FY 2002 | \$202,160 |
| | FY 2003 | \$202,516 |
| | FY 2004 | \$186,458 |
| | FY 2005 | \$216,454 |

DISTRIBUTION: Indiana Donation Alliance Foundation

BIRTH PROBLEMS REGISTRY

IC 16-37-1-11.5

ACCT. NO. 2550-140000-42100

REVENUE BASE: The Department of Health charges a Birth Problems Registry fee of \$2 for each search of the records for a birth certificate.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$66,740 |
| | FY 2002 | \$66,596 |
| | FY 2003 | \$71,430 |
| | FY 2004 | \$67,789 |
| | FY 2005 | \$93,709 |

DISTRIBUTION: Birth Problems Registry Fund

DONATION ACCOUNT

ACCT. NO. 6000-140100-49000

REVENUE BASE: Donations are accepted by the State Department of Health to help combat specific diseases.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$76,601 |
| | FY 2002 | \$60,035 |
| | FY 2003 | \$93,187 |
| | FY 2004 | \$37,250 |
| | FY 2005 | \$84,699 |

DISTRIBUTION: Donation Fund

HEALTH FACILITY FEES

IC 16-28-2-7

ACCT. NO. 1000-104000-41110

REVENUE BASE: An annual fee is charged on the basis of available beds for a license to establish or maintain a health facility.

| | | | |
|-------|----------------|------------------|-------------------------|
| RATE: | | Beginning | |
| | <u>FY 2003</u> | <u>7/1/2003*</u> | |
| | \$100 | \$200 | 1-50 beds |
| | \$2.50 | \$10.00 | for each additional bed |

-Effective July 1, 2003, P.L. 227-2003, Sec. 1, increased health facility fees.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$174,981 |
| | FY 2002 | \$168,020 |
| | FY 2003 | \$157,998 |
| | FY 2004 | \$148,475 |
| | FY 2005 | \$136,615 |

DISTRIBUTION: General Fund

HOME HEALTH AGENCY

IC 16-27-1-7

ACCT. NO. 1000-104000-42180

410 IAC 17-10-1

REVENUE BASE: Each home health agency which delivers health services to an individual in their place of residence is charged an annual license fee of \$100.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$33,200 |
| | FY 2002 | \$33,900 |
| | FY 2003 | \$35,700 |
| | FY 2004 | \$34,800 |

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$33,200 |
| | FY 2005 | \$36,200 |

DISTRIBUTION: General Fund

HOSPICE PROGRAM PROVIDER CERTIFICATION

IC 16-25-4-1

ACCT. NO. 1000-104000

REVENUE BASE: There is an annual certification fee of \$100 for hospice program providers when certain requirements are met.

ADMINISTRATION: State Department of Health

REVENUE: Included in Home Health Agency fees.

DISTRIBUTION: General Fund

MOBILE HOME PARKS

IC 16-41-27-24

ACCT. NO. 1000-104000-41120

REVENUE BASE: The license fee for a mobile home park was \$150 for the first 50 sites, plus \$100 for each additional 50 sites. The license fee is paid every four years. P.L. 168-2003, Sec. 2, increased the license fee to \$200 for the first 50 sites plus \$150 for each additional 50 sites, effective July 1, 2003. P.L. 168-2003 also added enforcement fees equal to the license fees.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$106,160 |
| | FY 2002 | \$15,400 |
| | FY 2003 | \$11,300 |
| | FY 2004 | \$198,250 |
| | FY 2005 | \$100,316 |

DISTRIBUTION: General Fund

NEWBORN SCREENING FEE

IC 16-41-17-10,11
410 IAC 3-3-7.1

ACCT. NO. 2170-140000-42100

REVENUE BASE: Through FY 2003, laboratories paid a \$7 fee for each baby tested. Effective January 1, 2004, the fee was increased to \$30. The money is used to support the Newborn Screening Program.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$566,027 |
| | FY 2002 | \$648,144 |
| | FY 2003 | \$547,435 |
| | FY 2004 | \$1,021,370 |
| | FY 2005 | \$1,743,356 |

DISTRIBUTION: Newborn Screening Fund

QUALIFIED MEDICATION AIDE

IC 16-28-1-11

ACCT. NO. 1000-214070-44830

412 IAC 2-1-14

REVENUE BASE: The Indiana Health Facilities Council charges a fee in connection with testing requirements. Fees are \$50 for QMA testing. An annual \$10 recertification fee was adopted by rule in January 2003.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$10,165 |
| | FY 2002 | \$12,040 |
| | FY 2003 | \$6,060 |
| | FY 2004 | \$3,041 |
| | FY 2005 | \$30,045 |

DISTRIBUTION: State Department of Health

RADIOLOGICAL TECHNICIAN

IC 16-41-35-29

ACCT. NO. 1000-104000-41000

REVENUE BASE: A license is issued to anyone who is going to operate a radiation machine. Effective July 1, 2003, a license is \$60, and the biennial renewal fee is not to exceed \$60, as amended by P.L. 168-2003, Sec. 3. (Prior to July 1, 2003, a license was \$30, and the biennial renewal fee was not to exceed \$30.)

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$161,253 |
| | FY 2002 | \$146,570 |
| | FY 2003 | \$173,205 |
| | FY 2004 | \$176,028 |
| | FY 2005 | \$192,210 |

DISTRIBUTION: General Fund

RADON GAS TRUST FUND

IC 16-41-38-3

ACCT. NO. 2420-140000-42100

REVENUE BASE: State Department of Health certifies radon testers (individuals), radon mitigators (companies), and laboratories. Biennial fees are \$100 for radon testers, mitigators, and laboratories.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$7,500 |
| | FY 2002 | \$11,200 |
| | FY 2003 | \$6,900 |
| | FY 2004 | \$11,100 |
| | FY 2005 | \$9,530 |

DISTRIBUTION: Radon Gas Trust Fund

VITAL RECORDS SEARCH

IC 16-37-1-11

ACCT. NO. 1000-104000-43420

REVENUE BASE: Effective July 1, 2003, as amended by P.L. 168-2003, Sec. 1, vital records search fees are \$8. If the record is found, one certification would be furnished free of charge. A fee of \$4 is charged for any additional certifications. To amend any record, there is a fee of \$8. Prior to July 1, 2003, there was a \$4 fee for any search of vital records. A fee of \$1 was charged for any additional certifications. To amend any record, there was a fee of \$4.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$189,228 |
| | FY 2002 | \$191,084 |
| | FY 2003 | \$210,683 |
| | FY 2004 | \$176,655 |
| | FY 2005 | \$233,705 |

DISTRIBUTION: General Fund

WATER ANALYSIS

IC 16-41-24-5, 10

ACCT. NO. 5350-140000-42100

REVENUE BASE: The Department of Health analyzes water supplies to determine if they are impure or dangerous to health. Water sold for consumption must be tested annually. The water testing fee is \$8 per test kit.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$35,978 |
| | FY 2002 | \$31,334 |
| | FY 2003 | \$21,374 |
| | FY 2004 | \$19,148 |
| | FY 2005 | \$18,718 |

DISTRIBUTION: General Fund, Water Sample Revolving Fund

MOTOR FUEL INSPECTION PROGRAM

IC 16-44-3-9

ACCT. NO. 2570-140000-42100

REVENUE BASE: The Department of Health inspects and analyzes the octane levels of motor fuels sold at motor fuel outlets. Through FY 2003, the Department collected an annual registration fee of \$25 for each motor fuel outlet. P.L. 168-2003, Sec. 4, increased the fee to \$50 for the annual registration of each motor fuel outlet. A late registration fee of \$50 was added. The increased fees were effective July 1, 2003.

ADMINISTRATION: State Department of Health

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$82,145 |
| | FY 2002 | \$79,000 |
| | FY 2003 | \$81,140 |
| | FY 2004 | \$162,775 |
| | FY 2005 | \$164,025 |

DISTRIBUTION: Motor Fuel Inspection Fund

HISTORICAL BUREAU

GOVERNORS' PORTRAITS FUND

IC 4-23-7.2-9

ACCT. NO. 6000-186000

REVENUE BASE: Revenue from gifts, donations, and sales of items are expended for the preservation and exhibition of the state-owned portraits of former governors of Indiana.

ADMINISTRATION: Historical Bureau

| | | |
|-----------|---------|-----------|
| REVENUE:* | FY 2001 | \$151,922 |
| | FY 2002 | \$145,149 |
| | FY 2003 | \$156,429 |
| | FY 2004 | \$125,893 |
| | FY 2005 | \$202,815 |

*Includes investment

DISTRIBUTION: Governors' Portraits Fund

PUBLICATIONS FUND

IC 4-23-7.2-7

ACCT. NO. 6000-113200

REVENUE BASE: Revenue from gifts, donations, and sales of books and publications are expended for the publication of historical documents and other material to promote the study of Indiana history and to inform the people of Indiana concerning the history of their state.

ADMINISTRATION: Historical Bureau

| | | |
|-----------|---------|-----------|
| REVENUE:* | FY 2001 | \$278,085 |
| | FY 2002 | \$212,319 |
| | FY 2003 | \$248,946 |
| | FY 2004 | \$218,483 |
| | FY 2005 | \$394,434 |

*Includes investment

DISTRIBUTION: Publications Fund

IC 4-31-9-10 ACCT. NO. 2500-120000-42110; 42120; 42150
2500-120100-42110; 42120; 42150
2500-120200-42110; 42120; 42150

REVENUE BASE: Breakage from each of the races on which wagers were taken and proceeds from outs tickets. Breakage is the remaining odd cents from rounding down to the nearest ten cents on winning tickets. Outs tickets are winnings which are not cashed.

| | | |
|-----------|---------|-------------|
| REVENUE:* | FY 2001 | \$1,661,539 |
| | FY 2002 | \$1,508,450 |
| | FY 2003 | \$1,563,534 |
| | FY 2004 | \$1,833,280 |
| | FY 2005 | \$1,934,337 |

*Totals reflect only breakage and outs revenue to the breed development funds. Handbooks prior to FY 2003 included other revenue sources. The FY 2003 and FY 2004 Handbooks inadvertently excluded Hoosier Park outs ticket totals.

IC 4-31-5-2 ACCT. NO. 1000-731000-41020

REVENUE BASE: A person or organization who conducts a horse racing meeting in which the pari-mutuel system of wagering is permitted.

RATE: The initial permit application fee is \$25,000. The initial investigation fee is \$25,000. The Horse Racing Commission may request additional fees if the cost of processing the application or investigating the applicant is greater. The Commission refunds to the applicant any portion of the fee that is not needed to process the application or investigate the applicant.

ADMINISTRATION: Horse Racing Commission

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$65,077 |
| | FY 2002 | \$54,759 |
| | FY 2003 | -0- |
| | FY 2004 | -0- |
| | FY 2005 | -0- |

DISTRIBUTION: General Fund

TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5 ACCT. NO. 1000-731000-41020; 41110

REVENUE BASE: Permit holder or group of permit holders.

RATE: \$5,000 annually per track. \$1,000 annually per satellite facility.

ADMINISTRATION: Horse Racing Commission

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$8,000 |
| | FY 2002 | \$8,000 |
| | FY 2003 | \$14,000 |
| | FY 2004 | \$15,000 |
| | FY 2005 | \$15,000 |

DISTRIBUTION: General Fund

PENALTIES

IC 4-31-13-1 ACCT. NO. 1000-731000-42000

REVENUE BASE: The Horse Racing Commission may impose civil penalties upon a permit holder or license holder for each violation of a statute, rule, or regulation of the Commission.

RATE: Penalties are dependent on type of violation, ranging from \$100-\$5,000.

ADMINISTRATION: Horse Racing Commission

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$26,018 |
| | FY 2002 | \$32,482 |
| | FY 2003 | \$235,831 |
| | FY 2004 | \$240,066 |
| | FY 2005 | \$33,680 |

DISTRIBUTION: General Fund

STALLION REGISTRATION

IC 15-5-5.5-8 ACCT. NO. 6040-103800-41000; 42170; 42180

REVENUE BASE: The Indiana Standardbred Advisory Board collects fees for registration of standardbred horses in an amount not to exceed \$500. All fees are deposited in the Standardbred Horse Fund. After paying administrative expenses, fees are used as purse money.

| | | |
|-------|-------------------------------|------------|
| RATE: | | <u>Fee</u> |
| | Stallion Registration only | \$ 0 |
| | Registration and Pedigree Fee | 100 |
| | Late Registration Fee | 250 |

ADMINISTRATION: Effective 7/1/99, the Horse Racing Commission administers this fee.

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$274,600 |
| | FY 2002 | \$297,950 |
| | FY 2003 | \$200,800 |
| | FY 2004 | \$403,050 |
| | FY 2005 | \$375,050 |

DISTRIBUTION: Standardbred Horse Fund

INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7-6, 33

ACCT. NO. 1000-100780-41000

REVENUE BASE: An annual license is required for a warehouse to store grain and other agricultural commodities. The fee varies from \$250 to \$1,000 depending on the size and type of facility. The fee for each additional warehouse operated as part of a licensed station is \$50.

Any person having an interest in a commodity in a licensed warehouse may upon payment of a \$25 fee request an examination. Unless a shortage is found, actual costs of the examination over the \$25 fee must be paid by the person who sought the examination.

ADMINISTRATION: Indiana Grain Buyers and Warehouse Licensing Agency, Department of Agriculture

| | | |
|-----------------|---------|-----------|
| REVENUE: | FY 2001 | \$162,875 |
| | FY 2002 | \$165,142 |
| | FY 2003 | \$160,467 |
| | FY 2004 | \$158,563 |
| | FY 2005 | \$156,417 |

DISTRIBUTION: General Fund

GRAIN TESTING EQUIPMENT

IC 4-4-27-3

ACCT. NO. 1000-100780-427000

REVENUE BASE: The Department of Agriculture charges a fee for the inspection and testing of all equipment used to test the moisture, foreign material, and dockage content of grain. The annual fee is \$10 for each device tested at each site.

ADMINISTRATION: Department of Agriculture

| | | |
|----------|---------|---------|
| REVENUE: | FY 2001 | \$8,960 |
| | FY 2002 | \$8,750 |
| | FY 2003 | \$8,750 |
| | FY 2004 | \$8,490 |
| | FY 2005 | \$8,070 |

DISTRIBUTION: General Fund

DEPARTMENT OF INSURANCE

BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3-4,5,7 ACCT. NO. 3100-121000-41100,42500

REVENUE BASE: An initial examination fee of \$100, license fee of \$650, and a biennial renewal fee of \$650 are required of all bail agents. An initial examination fee of \$100, a license fee of \$300, and a biennial renewal fee of \$300 are required of all recovery agents.

All revenues are deposited in the Bail Bond Enforcement and Administration Fund to be used only for those purposes.

ADMINISTRATION: Department of Insurance

| REVENUE: | <u>Fees</u> | <u>Fines</u> |
|----------|-------------|--------------|
| FY 2001 | \$25,130 | \$11,650 |
| FY 2002 | \$323,175 | \$9,400 |
| FY 2003 | \$26,575 | \$11,050 |
| FY 2004 | \$326,575 | \$9,823 |
| FY 2005 | \$19,055 | \$1,100 |

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1-15.6-32 ACCT. NO. 1000-102100-42710, 41100
760 IAC 1-27-4

REVENUE BASE: Agent license examination fees, except for a few minor exceptions, are paid directly to an approved contracted examination administrator. License fees and service fees are as follows:

RATE:

Licenses:

| | |
|--------------------------|--------------------|
| Insurance Producer: | |
| Resident* | \$40 every 4 years |
| Non-resident | \$90 |
| Producer (Surplus lines) | \$20 annually |
| Limited Lines Producer* | \$40 every 4 years |

Sources of Revenue

| | |
|-----------------|---------------|
| Administrator | \$50 annually |
| Consultant | \$20 annually |
| Solicitor | \$2 annually |
| Public Adjustor | \$20 annually |

Service Fees:

| | |
|--------------------|-----------|
| Duplicate Licenses | \$10 each |
|--------------------|-----------|

*Effective January 1, 2002.

ADMINISTRATION: Department of Insurance

| REVENUE: | <u>Initial Lic.</u> | <u>Renewals</u> |
|----------|---------------------|-----------------|
| FY 2001 | \$1,331,259 | \$2,654,317 |
| FY 2002 | \$1,444,568 | \$2,162,279 |
| FY 2003 | \$1,416,774 | \$899,398 |
| FY 2004 | \$1,496,735 | \$117,551 |
| FY 2005 | \$1,488,990 | \$729,048 |

DISTRIBUTION: Department of Insurance Fund

INSURANCE COMPANY EXAMINATION

IC 27-1-3.1-9

ACCT. NO. 1000-102100-42110

REVENUE BASE: The Department of Insurance examines every domestic insurance company at least every five years. The Department's costs of all examinations and/or investigations are reimbursed through payment by the companies so examined.

ADMINISTRATION: Department of Insurance

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$256,582 |
| | FY 2002 | \$282,972 |
| | FY 2003 | \$313,526 |
| | FY 2004 | \$1,310,730 |
| | FY 2005 | \$1,315,304 |

DISTRIBUTION: General Fund

INSURANCE COMPANY FILING/SERVICE FEES

IC 27-1-3-15, 27-1-20-12

ACCT. NO. 1000-102100-

Other cites as noted in table

42100,42150,42170

RATE: See table below.

ADMINISTRATION: Department of Insurance

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$556,273 |
| | FY 2002 | \$1,089,150 |
| | FY 2003 | \$586,546 |
| | FY 2004 | \$793,218 |
| | FY 2005 | \$910,536 |

DISTRIBUTION: General Fund, Department of Insurance Fund

| Type of Entity | Code Cite | Fee |
|----------------------------|-----------------|--|
| Limited Service HMO | IC 27-13-34-23 | \$350 for filing application and amending certificate of authority. \$50 for filing annual report ** \$100 for internal audit fee |
| | IC 27-1-3-15(d) | |
| Full Service HMO | IC 27-13-27-1 | \$350 for filing application and amending certificate of authority. \$50 for filing annual report ** \$100 for internal audit fee |
| | IC 27-1-3-15(d) | |
| Domestic Insurer | IC 27-1-3-15 | \$350 for articles of incorporation for admission \$10 for amended articles of incorporation \$100 for filing annual statement \$50 for renewal of company license \$25 withdrawal of certificate of authority |
| | IC 27-1-3-15(d) | ** \$350 for internal audit fee |

| Type of Entity | Code Cite | Fee |
|--------------------------------------|---|--|
| Foreign Insurer | IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12 | \$510 for application (\$350 articles of incorporation, \$100 for annual statement, \$50 company license, \$10 for appointment of Commissioner for service) \$10 for amended articles of incorporation \$100 for filing annual statement \$50 for renewal of company license \$5 for filing certified state of condition annually ** \$350 for internal audit fee |
| | IC 27-1-3-15(d) | |
| Domestic Risk Retention Group | IC 27-1-3-15 | \$350 for application for admission \$10 for amended articles of incorporation \$10 for amended certificate of authority \$100 for filing annual statement \$50 for renewal of company license \$25 withdrawal of certificate of authority ** \$350 for internal audit fee |
| | IC 27-1-3-15(d) | |
| Foreign Risk Retention Group | IC 27-1-3-15 | \$110 for application for registration (\$100 for annual statement, \$10 for appointment of Commissioner) |

| Type of Entity | Code Cite | Fee |
|---------------------------|--|---|
| Domestic Fraternal | IC 27-1-3-15 | \$350 for application for admission \$10 for amended articles of incorporation \$25 withdrawal of certificate of authority |
| | IC 27-11-8-2 & IC 27-11-8-3 | \$25 for filing annual statement \$25 for renewal of company license |
| | IC 27-11-8-2(d) | \$100 for each day annual statement is late |
| | IC 27-1-3-15(d) | ** \$100 internal audit fee |
| Foreign Fraternal | IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12 | \$510 for application (\$350 articles of incorporation, \$100 for annual statement, \$50 company license, \$10 for appointment of Commissioner for service) \$10 for amended articles of incorporation |
| | IC 27-11-8-2 & IC 27-11-8-3 subject to retaliatory provision under IC 27-1-20-12 | \$25 for filing annual statement \$25 for renewal of company license |
| | IC 27-1-3-15(d) | ** \$100 internal audit fee |
| | | |

| Type of Entity | Code Cite | Fee |
|--|---|---|
| Domestic Title | IC 27-7-3-15 | \$20 for filing annual statement \$5 for company license \$5 for renewal of company license |
| | IC 27-1-3-15(d) | ** \$350 for internal audit fee |
| Foreign Title | IC 27-1-3-15 subject to retaliatory provision under | \$510 for admission (\$350 for articles of incorporation, \$100 for annual statement, \$50 for company license, \$10 for appointment of Commissioner) |
| | IC 27-1-20-12 | \$10 for filing amended articles of incorporation |
| | IC 27-7-3-15 | \$20 for filing annual statement \$5 for renewal of company license |
| | IC 27-1-3-15(d) | ** \$350 for internal audit fee |
| Insurance Administrators | IC 27-1-25-11(d) & (e) | \$50 for initial and renewal application |
| Rating Organization | IC 27-1-22-8(c) | \$75 for initial & renewal of license every 3 years |
| ** These fees are deposited into the Department of Insurance Fund. | | |

**MEDICAL MALPRACTICE INSURANCE
PREMIUM SURCHARGE**

IC 34-18-5

ACCT. NO. 6020-120000-42100,
42150,42500

REVENUE BASE: Health care providers who choose to become covered by the provisions of the Medical Malpractice Insurance Act pay a surcharge, determined by the Commissioner, on their malpractice insurance premium to the Patients' Compensation Division of this Department. The minimum annual surcharge is \$100.

The surcharges are forwarded by the insurers, invested to generate interest income, and used solely to pay the operating expenses of the Fund and the claims that are determined to be payable from the Fund.

ADMINISTRATION: Department of Insurance

REVENUE:

| | <u>Surcharges</u> | <u>Filing Fees</u> | <u>Interest on Investment</u> | <u>Total Revenue</u> |
|---------|-------------------|------------------------|-----------------------------------|--------------------------|
| FY 2001 | \$58,524,793 | \$9,607 | \$5,353,451 | \$63,887,851 |
| FY 2002 | \$63,663,212 | \$9,987 | \$2,424,048 | \$66,097,247 |
| FY 2003 | \$64,853,134 | \$10,192 | \$519,740 | \$65,383,066 |
| FY 2004 | \$87,718,398 | \$9,654 | \$160,084 | \$87,888,136 |
| FY 2005 | \$114,317,795 | \$12,885 | \$559,034 | \$114,889,714 |

DISTRIBUTION: Patient's Compensation Fund

MINE SUBSIDENCE INSURANCE FUND

IC 27-7-9-6,7

ACCT. NO. 6310-120000-42100,42500

REVENUE BASE: This fund makes mine subsidence insurance available to owners of property located in the 26 southwestern counties that are at least partially within the Illinois Coal Basin or underlain by coal-bearing rock formations of the Pennsylvanian system. Premiums are established by the Commissioner of Insurance.

ADMINISTRATION: Department of Insurance

| REVENUE: | <u>Premiums</u> | <u>Interest on Investment</u> | <u>Total Revenue</u> |
|----------|-----------------|-----------------------------------|--------------------------|
| FY 2001 | \$729,658 | \$169,384 | \$899,042 |
| FY 2002 | \$811,123 | \$134,735 | \$945,858 |
| FY 2003 | \$1,050,318 | \$92,111 | \$1,142,429 |
| FY 2004 | \$1,041,795 | \$58,698 | \$1,100,493 |
| FY 2005 | \$1,211,592 | \$156,132 | \$1,367,724 |

DISTRIBUTION: Mine Subsidence Insurance Fund

POLITICAL SUBDIVISION CATASTROPHIC LIABILITY FUND

IC 27-1-29.1-7

ACCT. NO. 6290-121000-42150,42500

REVENUE BASE: This fund pays a portion of the liabilities of political subdivisions that are not able to obtain liability insurance in the private market. Charges to the political subdivisions are determined by the Indiana Political Subdivision Risk Management Commission.

ADMINISTRATION: Department of Insurance

REVENUE:

| | <u>Premiums</u> | <u>Interest on Investment</u> | <u>Total Revenue</u> |
|---------|-----------------|-----------------------------------|--------------------------|
| FY 2001 | \$624,577 | \$248,206 | \$872,783 |
| FY 2002 | \$353,085 | \$191,609 | \$544,694 |
| FY 2003 | \$575,526 | \$76,798 | \$652,324 |
| FY 2004 | \$463,387 | \$45,469 | \$508,856 |
| FY 2005 | \$759,631 | \$149,662 | \$909,293 |

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

RETALIATORY FEES

IC 27-1-20-12

ACCT. NO. 1000-102100-42110

REVENUE BASE: Retaliatory fees are the difference between Indiana fees and those applied to Indiana-based companies by other states, and are paid by companies domiciled in those states in addition to the Indiana fee.

ADMINISTRATION: Department of Insurance

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$870,641 |
| | FY 2002 | \$1,053,582 |
| | FY 2003 | \$885,372 |
| | FY 2004 | \$1,310,730 |
| | FY 2005 | \$1,315,304 |

DISTRIBUTION: General Fund

JUDICIARY

COURT FEES (COURT OF APPEALS AND SUPREME COURT)

IC 33-15-5

ACCT. NO. 1000-100220; 100240

REVENUE BASE: The Clerk of the Supreme Court, Court of Appeals, and Tax Court collect a fee of \$250 for the filing of any direct appeal to either the Court of Appeals or the Supreme Court, and a \$120 fee for the filing of an appeal to the Tax Court. A fee of \$125 is collected for the filing of a petition seeking transfer to the Supreme Court of a decision of the Tax Court, and for the filing of an original action with the Supreme Court. However, these fees are waived if the filing party is a governmental entity or the appeal is being taken *in forma pauperis*. The Clerk also collects an annual licensing fee of \$105 from all active Indiana attorneys and \$45 for all inactive Indiana attorneys. These fees are deposited in the state General Fund and used to operate three agencies of the Supreme Court – the Disciplinary Commission, the Continuing Legal Education Commission, and the Judges and Lawyers Assistance Program. The Clerk also collects a \$1 per page copying or certification fee and a \$2 per page fax fee. A Certificate of Good Standing is \$3, and a CD-ROM that contains the roll of active Indiana attorneys is \$150.

ADMINISTRATION: Clerk of the Supreme Court, Court of Appeals, and Tax Court

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$357,527 |
| | FY 2002 | \$347,894 |
| | FY 2003 | \$345,865 |
| | FY 2004 | \$380,658 |
| | FY 2005 | \$358,958 |

DISTRIBUTION: General Fund

COURT COST FEES (TRIAL COURT LEVEL)

IC 33-19

ACCT. NO. 1000-100500-42020

REVENUE BASE: Court fees are collected by the clerks from litigants filing civil cases and from criminal defendants who have been found guilty. Criminal defendants found guilty are exempt from the fee if the courts determine that they are indigent. The fees by case category are shown below.

RATE:

| <u>Type of Case</u> | <u>Rate</u> | <u>Code Cite</u> |
|---|-------------|------------------|
| Civil Cases | \$100 | 33-37-4-4 |
| Small Claims | \$35 | 33-37-4-5 |
| Probate | \$120 | 33-37-4-7 |
| Felonies and Misdemeanors | \$120 | 33-37-4-1 |
| Infractions | \$70 | 33-37-4-2 |
| Local Ordinance Violations | \$70 | 33-37-4-2 |
| Juvenile | \$120 | 33-37-4-3 |
| Deferred Prosecution for Misdemeanors | \$120 | 33-37-5-17 |
| Deferral Fee Moving Traffic Infractions | \$70 | 34-28-5-1 |

ADMINISTRATION: Clerk of the Circuit Court

REVENUE: FY 2001 \$52,217,562
 FY 2002 \$49,997,334
 FY 2003 \$49,952,891
 FY 2004 \$49,941,942
 FY 2005 \$50,709,647

DISTRIBUTION: Fees from circuit, superior, county, municipal, and probate courts are deposited in the following manner according to IC 33-37-7:

- 70% of the fees are deposited into the state General Fund
- 27% of the fees are deposited into the county general fund
- 3% of the fees are distributed to each city and town maintaining a law enforcement agency that prosecutes at least 50% of its ordinance violations in a circuit, superior, county, or municipal court of the county.

Fees from city and town courts are distributed in the following manner according to IC 33-37-7:

- 50% of the court cost fees are deposited into the state General Fund

- 25% are deposited into the county general fund
- 25% of the fees are retained as the city or town share.

IC 33-37-7-9 specifies that on June 30 and December 31 of each year \$7,932,209 is transferred from the state General Fund to the following funds.

- (1) 9.37% to the Family Violence and Victim Assistance Fund established under IC 12-18-5-2;
- (2) 32.53% to the Indiana Judges' Retirement Fund established under IC 33-13-8;
- (3) 2.98% to the Law Enforcement Academy Building Fund established under IC 5-2-1-13;
- (4) 12% to the Law Enforcement Training Fund established under IC 5-2-1-13;
- (5) 13.95% to the Violent Crime Victims Compensation Fund established under IC 5-2-6.1-40;
- (6) 22.78% to the Motor Vehicle Highway Account;
- (7) 0.28% to the Fish and Wildlife Fund established by IC 14-22-3-2;
- (8) 1.89% to the Indiana Judicial Center Drug and Alcohol Programs Fund established under IC 12-23-14-17 for the administration, certification, and support of alcohol and drug services programs under IC 12-23-14; and
- (9) 4.22% to the DNA Sample Processing Fund.

Also on June 30 and December 31 of each year, \$2.7 million is transferred from the state General Fund to the Public Defense Fund established under IC 33-40-6-1.

FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER

IC 33-40-2-3

ACCT. NO. 10002-16050-42100

REVENUE BASE: Counties are responsible for providing legal representation to indigent persons who have been convicted in a criminal proceeding in direct appeals to the Indiana Court of Appeals. The State Public Defender provides legal representation to indigent defendants on direct appeal for a criminal conviction when requested by counties. Counties then reimburse the State Public Defender for staff costs. These reimbursements are used by the State Public Defender to pay

for the salaries of staff attorneys representing these indigent defendants.

ADMINISTRATION: State Public Defender

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$157,206 |
| | FY 2002 | \$160,829 |
| | FY 2003 | \$183,536 |
| | FY 2004 | \$109,072 |
| | FY 2005 | \$162,815 |

DISTRIBUTION: State Public Defender and state General Fund

JUDICIAL INSURANCE ADJUSTMENT FEE

IC 33-37-5-25

ACCT. NO. 1000-150100-42020

REVENUE BASE: This \$1 fee is collected by the clerks from litigants filing civil cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the Judicial Branch Insurance Adjustment Account.

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2005 | \$765,254 |
|----------|---------|-----------|

DISTRIBUTION: Judicial Branch Insurance Adjustment Account

DNA SAMPLE PROCESSING FEE

IC 33-37-5-26.2

ACCT. NO. (Waiting for number)

REVENUE BASE: These fees are collected by the clerks from persons convicted of felony or misdemeanor, found to have committed infraction or ordinance violation or required to pay a pretrial diversion fee in trial courts and city and town courts. This fee is \$1.

ADMINISTRATION: Clerks of circuit courts and city and town courts forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the DNA Sample Processing Fund.

REVENUE: New fee, effective July 1, 2005

DISTRIBUTION: State General Fund

COURT ADMINISTRATION FEE

IC 33-37-5-27

ACCT. NO. (Waiting for number)

REVENUE BASE: This \$2 fee is collected by the clerks from litigants filing civil and small claims cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims courts forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the state General Fund.

REVENUE: New fee, effective July 1, 2005

DISTRIBUTION: State General Fund

JUDICIAL SALARIES FEE

IC 33-37-5-26

ACCT. NO. (Waiting for number)

REVENUE BASE: These fees are collected by the clerks from litigants filing civil cases and from filing civil and small claims cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts. A \$15 fee is charged in civil filings and in criminal and infractions cases when a defendant is convicted. A \$10 fee is charged to persons filing small claims cases.

ADMINISTRATION: Fee revenue is split between state and local units depending on type of court. Clerks of circuit court forward 100% of the Judicial Salaries Fee to the State Auditor. City and town court clerks and Marion County small claims courts forward 75% of the fee revenue to the State Auditor and retain 25% of the fee revenue. The State Auditor deposits this revenue in the state General Fund.

REVENUE: New fee effective July 1, 2005

DISTRIBUTION: General Fund

PUBLIC DEFENSE ADMINISTRATION FEE

IC 33-37-5-21.2

REVENUE BASE: A \$3 fee is collected by clerks from litigants filing civil cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts. (Note: Prior to July 1, 2005, this fee was the Judicial Administration Fee. HEA 1113 - 2005 renamed it.)

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the state General Fund.

REVENUE: FY 2005 \$708,721

DISTRIBUTION: General Fund

PAYMENTS TO THE JUDICIAL CONFERENCE

IC 33-38-9

ACCT. NO. 1000-100210

REVENUE BASE: The Judicial Conference charges local governments for mailing lists, publications, and probation officer exam applications.

ADMINISTRATION: Indiana Judicial Conference

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$10,831 |
| | FY 2002 | \$14,282 |
| | FY 2003 | \$10,466 |
| | FY 2004 | \$12,587 |
| | FY 2005 | \$10,013 |

DISTRIBUTION: General Fund

REIMBURSEMENTS FROM COUNTIES FOR SALARY SUPPLEMENTS FOR TRIAL COURT JUDGES

IC 33-38-5-6; IC 36-2-5-14; ACCT. NO. 1000-100260
IC 36-3-6-3

REVENUE BASE: Counties may supplement the salaries of judges with county contributions to a maximum \$5,000. Under the current mechanism, counties specify the salary supplement, if any, that they plan to provide judges. The State Auditor pays the salary to the judges, and the counties reimburse the state for the supplement.

ADMINISTRATION: Office of the State Auditor

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$1,097,999 |
| | FY 2002 | \$1,111,250 |
| | FY 2003 | \$1,216,940 |
| | FY 2004 | \$1,201,174 |
| | FY 2005 | \$1,162,866 |

DISTRIBUTION: General Fund

SEXUAL ASSAULT VICTIMS ASSISTANCE FEE

IC 33-37-5-23 ACCT. NO. 5350-186600-42020

REVENUE BASE: The sentencing court assesses a fee of between \$250 and \$1,000 against an individual convicted in Indiana of any of the following offenses:

- Rape
- Criminal deviate conduct
- Child molesting
- Child exploitation

- Vicarious sexual gratification
- Child solicitation
- Child seduction
- Sexual battery
- Sexual misconduct with a minor as a Class A or Class B felony
- Incest.

ADMINISTRATION: The Office of Women's Health in the State Department of Health administers the fund to provide financial assistance to rape crisis centers.

| | | |
|----------|---------|----------|
| REVENUE: | FY 2002 | \$30,242 |
| | FY 2003 | \$30,377 |
| | FY 2004 | \$56,025 |
| | FY 2005 | \$33,677 |

DISTRIBUTION: Sexual Assault Victims Assistance Fund

STATE USER FEE FUND

IC 33-37-9

ACCT. NO. 6000-163100

REVENUE BASE: The State User Fee Fund is a repository for eight fees that are collected by the clerks of the circuit court and city and town courts. The clerks collect the revenues from the following fees and submit them to the State Auditor. These fees include the following:

(1) 25% of the Drug Abuse, Prosecution, Interdiction, and Corrections Fee which a court is required to assess when a person is convicted of a drug-related offense. The fee ranges between \$200 and \$1,000. The local unit of government retains 75% of the amount collected for local programs. (See IC 33-37-5-9.)

(2) 25% of the Alcohol and Drug Countermeasures Fee which the clerk collects when a person is found to have committed an offense of operating a vehicle while intoxicated and the driver's privileges are suspended. The local unit of government retains 75% of the fee collected. The fee is \$200. (See IC 33-37-5-10.)

(3) 50% of the Child Abuse Prevention Fee when a person is

convicted of one of several violent or sexual crimes where the victim is less than 18 years of age. The other half is deposited in the County Child Advocacy Fund established under IC 12-17-17. The fee is \$100. (See IC 33-37-5-12.)

(4) 100% of the Domestic Violence Prevention and Treatment Fee when a person is convicted of one of several violent acts when the victim is either the spouse or former spouse of the person who is convicted. The fee is \$50. (See IC 33-37-5-13.)

(5) 100% of the Highway Work Zone Fee of \$0.50 collected for criminal actions and infractions that are traffic offenses. If the criminal action or infraction is exceeding a worksite speed limit, the fee is \$25.50. (See IC 33-37-5-14.)

(6) 100% of the Safe Schools Fee of between \$200 and \$1,000. The fee is assessed in each criminal action in which a person is convicted of an offense in which the possession or use of a firearm was an element of the offense. (See IC 33-37-5-18.)

(7) Marriage License Fee: An \$18 fee is charged if at least one of the parties is an Indiana resident, and \$50 is charged if both parties are nonresidents. Of the fee, \$10 of each marriage license issued is deposited in the State User Fee Fund, while the balance is retained in the county general fund. (See IC 33-32-5-1.)

(8) 100% of the Automated Record Keeping Fees collected under IC 33-19-6-19. The fee is \$7 and will be reduced to \$4 after June 30, 2009. (See IC 33-37-5-21.)

ADMINISTRATION: These fees are kept in a single account at the county level and submitted to the State Auditor twice a year.

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$2,934,576 |
| | FY 2002 | \$3,955,653 |
| | FY 2003 | \$7,033,060 |
| | FY 2004 | \$9,219,381 |
| | FY 2005 | \$9,814,346 |

DISTRIBUTION: The state receives the monies twice a year from the clerks at the county level. The Treasurer of State

semiannually distributes \$1,288,000 of the amounts transferred to the State User Fee Fund as follows:

- 14.98% is deposited into the Alcohol and Drug Countermeasures Fund established under IC 9-27-2-11.
- 8.42% is deposited into the Drug Interdiction Fund established under IC 10-11-7-1.
- 4.68% is deposited into the Drug Prosecution Fund established under IC 33-39-8-6.
- 5.62% is deposited into the Corrections Drug Abuse Fund established under IC 11-8-2-11.
- 22.47% is deposited into the State Drug Free Communities Fund established by IC 5-2-10-2.
- 7.98% is distributed to the Indiana Department of Transportation for use under IC 8-23-2-15.
- 20.32% is deposited into the Family Violence and Victim Assistance Fund established by IC 12-18-5-2.
- 15.53% is deposited in the Indiana Safe Schools Fund established by IC 5-2-10.1.

The balance is deposited in the Judicial Technology and Automation Project Fund.

DEPARTMENT OF LABOR

EMPLOYMENT OF YOUTH FUND

IC 20-8.1-4-31

ACCT. NO. 2660-110000

REVENUE BASE: Persons, firms, and corporations that have violated child labor laws.

RATE: Penalties are dependent on type of violation, number of violations, and the amount of time since the last violation, ranging from \$50 to 400.

ADMINISTRATION: Department of Labor

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$80,831 |
| | FY 2002 | \$93,841 |
| | FY 2003 | \$163,350 |
| | FY 2004 | \$99,050 |
| | FY 2005 | \$97,492 |

DISTRIBUTION: Employment of Youth Fund. One-half of the revenue from penalties is used for educating affected parties on the purpose and content of child labor laws and the responsibilities of all parties under child labor laws; and one-half of the revenue is used for expenses incurred for inspectors to enforce child labor laws.

SAFETY EDUCATION & TRAINING BUREAU TAX

IC 22-8-1.1-45, 46, 47

ACCT. NO. 3580-122500-40900

REVENUE BASE: Insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers. A tax is imposed to finance the Bureau of Safety Education and Training (BUSET) and its programs of occupational health and safety if the balance of the BUSET Fund falls below \$600,000 as of April 1 of the particular year.

RATE: The tax rate is 0.75% of the total worker's compensation benefits paid in this state by insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers.

ADMINISTRATION: Bureau of Safety Education and Training

| | | |
|----------|----------|-----------|
| REVENUE: | FY 2001 | \$58,056 |
| | FY 2002* | -0- |
| | FY 2003 | \$977,038 |
| | FY 2004* | -0- |
| | FY 2005* | -0- |

*Balance in BUSET on April 1 was greater than \$600,000.

DISTRIBUTION: BUSET Fund

STATE BOARD OF LAW EXAMINERS

ATTORNEYS

REVENUE BASE: The fee for the bar examination is \$250, and re-examination is \$250. \$800 is the fee for admission on a foreign license, and \$50 is the annual renewal fee. An application for a firm to incorporate costs \$200 plus \$10 for each shareholder. The annual renewal fee for a certificate of registration for a legal corporation is \$50. A business counsel license is \$800 per license.

ADMINISTRATION: State Board of Law Examiners

REVENUE:

| | <u>FY 2001</u> | <u>FY 2002</u> | <u>FY 2003</u> | <u>FY 2004</u> | <u>FY 2005</u> |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| Exam fee | \$177,925 | \$202,610 | \$209,500 | \$218,750 | \$233,000 |
| Foreign Lic. fee | 45800 | 42,650 | 30,550 | 40,400 | 38,050 |
| Prof. Corp. fee | 36146 | 40,521 | 10,180 | 13,992 | 17,340 |
| Ltd. Liability Corp. | | 4,290 | 4,800 | 4,830 | 5,610 |
| Ltd. Liability Partnership fee | 13621 | 11,590 | 7,440 | 7,510 | 7,980 |
| Interest | 12830 | 6,813 | 3,075 | 1,151 | 7,715 |
| Q&A | 300 | 924 | 300 | 700 | 150 |
| Miscellaneous | 1231 | 1,049 | 555 | 594 | 725 |
| Bus. Counsel Lic. fee | | | | | <u>6,100</u> |
| Total | <u>\$287,853</u> | <u>\$310,448</u> | <u>\$266,400</u> | <u>\$287,927</u> | <u>\$310,570</u> |

DISTRIBUTION: State Board of Law Examiners Fund

LEGISLATIVE SERVICES AGENCY

INDIANA GENERAL ASSEMBLY DOCUMENT SALES

IC 2-6-1.5

ACCT. NO. 1000-100170

REVENUE BASE: Price of copies of some publications sold by the Legislative Services Agency (e.g., Acts, Supplements, etc.) vary each year based on costs of printing. Rates do not include shipping costs.

RATE:

| | |
|---|---------------------------|
| 2005 Acts (cd-rom) | \$30 |
| 2004 Indiana Code (cd-rom) | \$25 |
| 2005 Indiana Administrative Code (cd-rom) | \$25 |
| Indiana Register (Volume 28) (cd-rom) | \$60/yearly subscription |
| Long Session Document Subscription (with House and Senate Journals) | \$900/yearly subscription |
| (without Journals) | \$650/yearly subscription |
| Short Session Document Subscription (with House and Senate Journals) | \$500/yearly subscription |
| (without Journals) | \$375/yearly subscription |
| House and Senate Journals (Long Session) | \$250/yearly subscription |
| (Short Session) | \$125/yearly subscription |
| Tax and Revenue Handbook | \$14/copy |
| Printed bills, copies of other materials | \$0.15/page |

ADMINISTRATION: Legislative Services Agency

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$155,451 |
| | FY 2002 | \$98,676 |
| | FY 2003 | \$75,772 |
| | FY 2004 | \$46,159 |
| | FY 2005 | \$54,793 |

DISTRIBUTION: General Fund

LIBRARY CERTIFICATION BOARD

LIBRARIANS

IC 36-12-11-11

ACCT. NO. 3390-129600-42100

595 IAC 1-1-3

REVENUE BASE: Fees for certification are collected and used to defray the expenses of the Board. A permanent certificate is \$1, a temporary permit is \$1, and renewal of a temporary permit is \$1.

| | | |
|----------|---------|-------|
| REVENUE: | FY 2001 | \$113 |
| | FY 2002 | \$117 |
| | FY 2003 | \$103 |
| | FY 2004 | \$117 |
| | FY 2005 | \$98 |

ADMINISTRATION: Library Certification Board

DISTRIBUTION: Library Certification Fund

INDIANA LOBBY REGISTRATION COMMISSION

IC 2-7-2-1

ACCT. NO. 1000-100150-43300

REVENUE BASE: Lobbyists are required to register with the Commission before January 15 of each year.

RATE: The annual registration fee is \$100. If the lobbyist is employed by a nonprofit organization, the fee is \$50. A \$10 late fee is charged for each day after the deadline that a lobbyist does not register (up to \$100).

ADMINISTRATION: Lobby Registration Commission

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$147,906 |
| FY 2002 | \$145,109 |
| FY 2003 | \$173,836 |
| FY 2004 | \$137,565 |
| FY 2005 | \$152,487 |

DISTRIBUTION: General Fund

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

SALES DISCLOSURE FILING

| | |
|-----------------|------------------------------|
| IC 6-1.1-5.5 | ACCT. NO. 6000-186500-421000 |
| P.L. 245 (2003) | 1000-100500-421000 (FY04) |
| P.L. 228 (2005) | 1000-101460-421000 (FY05+) |

REVENUE BASE: A sales disclosure form must be filed with the county auditor any time real property is sold or transferred for valuable consideration, except a transfer to charity. Through CY 2003, the filing fee was \$5. From CY 2004 through CY 2011, the filing fee is \$10.

ADMINISTRATION: Department of Local Government Finance

| REVENUE: | Assessment Training and Admin. Fund | General Fund | Total |
|----------|---|-----------------|-----------|
| FY 2001 | \$204,274 | | \$204,274 |
| FY 2002 | \$195,549 | | \$195,549 |
| FY 2003 | \$151,849 | | \$151,849 |
| FY 2004 | \$221,888 | \$207,482 | \$429,370 |
| FY 2005 | \$181,254 | \$720,938 | \$902,192 |

DISTRIBUTION: State Assessment Training and Administration Fund; State General Fund.

Of the \$5 total fee through CY 2003, the county kept \$4 and \$1 was transferred to the state. The \$1 state share was deposited into the General Fund through June 30, 2001. From July 1, 2001, through December 30, 2003, the \$1 state share was deposited into the State Assessment Training Fund. Of the \$10 total fee from CY 2004 through CY 2011, the county deposits \$5 into the County Sales Disclosure Fund and \$5 is transferred to the state. From July 1, 2004, through June 30, 2005, \$1 was deposited into the State Assessment Training Fund and \$4 was deposited into the state General Fund. From July 1, 2005, through CY 2011, the state's entire \$5 share is to be deposited into the renamed State Assessment Training and Administration Fund. The Indiana Board of Tax Review will use revenue in the fund to conduct appeals and to pay for appeal services.

LOTTERY COMMISSION

IC 4-30-16

REVENUE BASE: The Lottery Commission is required to transfer surplus revenue from the Administrative Trust Fund after paying for the costs of prizes and operating expenses of the lottery.

ADMINISTRATION: Treasurer of State

| REVENUE: | <u>Fiscal Year</u> | <u>Net Income*</u> |
|----------|--------------------|--------------------|
| | 2001 | \$155,585,114 |
| | 2002 | \$167,411,798 |
| | 2003 | \$175,601,724 |
| | 2004 | \$199,324,629 |
| | 2005 | \$186,060,142 |

DISTRIBUTION:

- 1) The pre-1996 account of the Indiana State Teachers' Retirement Fund shall receive quarterly transfers of \$7.5M (\$30M annually).**
- 2) The "K" portion of the Pension Relief Fund shall receive quarterly transfers of \$2.5M (\$10M annually).
- 3) The "M" portion of the Pension Relief Fund shall receive quarterly transfers of \$5M (\$20M annually).***
- 4) Surplus revenue shall be deposited in the Build Indiana Fund.

*Net Income figures from FY 2001-2004 are from the Lottery Commission's annual audited financial statement. Net income for FY 2005 is an unaudited total.

**P.L. 224-2003 (the biennial budget bill) required the Teachers' Retirement Fund (TRF) Board to use this transfer to reduce the contribution rate that school corporations would otherwise pay to TRF during FY 2004 and FY 2005 for teachers covered by the 1996 Account.

***P.L. 273-1999 changed the statutory distributions effective July 1, 1999 (FY 2000).

| Fund | FY 2001 | FY 2002 | FY 2003 | FY 2004 | FY 2005 |
|---|----------------|----------------|----------------|----------------|----------------|
| Teachers' Retirement (6510-185000-42100) | \$30,000,000 | \$30,000,000 | \$30,000,000 | \$30,000,000 | \$30,000,000 |
| Pension Relief (6590-107900-42100) | \$30,000,000 | \$30,000,000 | \$30,000,000 | \$30,000,000 | \$30,000,000 |
| Build Indiana Fund (3880-389980-42100) | \$100,033,516 | \$106,112,228 | \$108,727,066 | \$138,545,922 | \$129,739,422 |

NOTE: The sum of the distributions will not equal (and may exceed) the net income because the Lottery Commission retains earnings for operations and future distributions and because of the timing of the distributions.

BUREAU OF MINES AND MINING

MINERS

IC 22-10-3-10,11,13

ACCT. NO. 1000-102270

REVENUE BASE: Mine foremen, assistant foremen, fire bosses, shot firers, hoisting engineers, belt examiners, and mine electricians.

RATE: The examination fee is \$25. The certificate of competency fee is \$5. Duplicate licenses, certificates, and permits are \$5.

ADMINISTRATION: Bureau of Mines and Mining

| | | |
|----------|---------|---------|
| REVENUE: | FY 2001 | \$5,712 |
| | FY 2002 | \$3,655 |
| | FY 2003 | \$3,838 |
| | FY 2004 | \$2,645 |
| | FY 2005 | \$3,385 |

DISTRIBUTION: General Fund

BUREAU OF MOTOR VEHICLES

ABANDONED VEHICLES

IC 9-22-1;9-29-7

ACCT. NO. 3460-120000-43100

REVENUE BASE: If an abandoned vehicle is valued at over \$500 and is not claimed, it may be sold. The purchaser of an abandoned vehicle must purchase a bill of sale for a fee of \$6.

Cities of the first and second class and counties may elect to sell and keep revenues from vehicles abandoned in their jurisdictions (IC 9-22-1-23, 27). The city or BMV is responsible for notifying the owner of the vehicle.

ADMINISTRATION: Bureau of Motor Vehicles

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$693,872 |
| | FY 2002 | \$490,786 |
| | FY 2003 | \$269,308 |
| | FY 2004 | \$384,948 |
| | FY 2005 | \$591,703 |

DISTRIBUTION: All revenue collected by the Bureau is paid into the Abandoned Vehicle Fund to be used to pay administrative expenses. At the end of every fiscal year, all monies in excess of \$37,000 are transferred to the Motor Vehicle Highway Account.

ALTERNATIVE FUEL DECALS

6-6-2.1-203

ACCT. NO. 3940-120000; 6250-109400
3010-109400

REVENUE BASE: The owner of one of the following motor vehicles that is registered in Indiana and that is propelled by alternative fuel must obtain an alternative fuel decal for the motor vehicle and pay an annual fee in accordance with the following schedule.

| RATE: | <u>Motor Vehicle</u> | <u>Annual Fee</u> |
|--|----------------------|-------------------|
| A passenger motor vehicle, truck, or bus, the declared gross weight of which is equal to or less than 9,000 pounds, that is owned by a public or private utility. | | |
| | | \$100 |
| A recreational vehicle that is owned by a public or private utility | | |
| | | \$100 |
| A truck or bus, the declared gross weight of which is greater than 9,000 pounds but equal to or less than 11,000 pounds, that is owned by a public or private utility | | |
| | | \$175 |
| An alternative fuel delivery truck powered by alternative fuel, which is a truck the declared gross weight of which is greater than 11,000 pounds | | |
| | | \$250 |
| A truck or bus, the declared gross weight of which is greater than 11,000 pounds, except an alternative fuel delivery truck | | |
| | | \$300 |
| A tractor, designed to be used with a semitrailer | | |
| | | \$500 |

Only one fee is required to be paid per motor vehicle per year. The annual fee may be prorated on a quarterly basis if application is made after June 30 of a year and the motor vehicle is newly converted to alternative fuel, purchased, or registered in Indiana.

ADMINISTRATION: Department of State Revenue - Special Tax Division

REVENUE: Included in Special Fuel Tax Revenue

DISTRIBUTION: Same as Special Fuel

AUTO SALVAGE DEALERS

IC 9-22-4; 9-29-7

ACCT. NO. 3010-123500

REVENUE BASE: The fee for original auto salvage dealer licenses and renewal licenses is \$10/year. The fee for a supplemental license is \$5/year. The revenues from the license fees are deposited in the Motor Vehicle Highway Account.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

BOAT DEALERS LICENSES

IC 9-31-4

ACCT. NO. 3420-130100

REVENUE BASE: Boat dealers that sell at least 6 boats per year to the general public for delivery in Indiana obtain a two-year license and pay annual fees shown below.

RATE:Business Licenses

Class A Dealer (more than one business location)

| | |
|--------|-------------------------------------|
| 1-year | \$30 + \$10 for each addl. location |
|--------|-------------------------------------|

| | |
|--------|-------------------------------------|
| 2-year | \$60 + \$20 for each addl. location |
|--------|-------------------------------------|

Class B Dealer (one business location)

| | |
|--------|------|
| 1-year | \$20 |
|--------|------|

| | |
|--------|------|
| 2-year | \$40 |
|--------|------|

| | |
|---------------|------|
| Dealer Plates | \$10 |
|---------------|------|

| | |
|------------------------|-----|
| Dealer Special Permits | \$1 |
|------------------------|-----|

| | |
|------------------|------|
| Duplicate Plates | \$10 |
|------------------|------|

| | |
|--------------------|-----------|
| Replacement Plates | No Charge |
|--------------------|-----------|

| | |
|--------------|-----------|
| Mailing Fees | No Charge |
|--------------|-----------|

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Fish and Wildlife Fund

COMMERCIAL DRIVERS LICENSES

| | |
|----------------------|-----------------------------|
| IC 9-14-2-2; 9-24-6; | ACCT. NO. 3010-123500-41210 |
| 140 IAC 7-3 | 3590-110000-41250 |
| | 6210-120300-49000 |

REVENUE BASE: The Commercial Motor Vehicle Safety Act of 1986 requires all states to adopt a classified driving licensing system which will allow for the licensing of commercial motor vehicle operators. The Act defines a commercial motor vehicle as (1) having a gross vehicle weight rating (GVWR) of at least 26,001 lbs.; (2) being designed to transport 16 or more passengers including the driver; or (3) carrying hazardous materials which require placarding.

Testing for a commercial driver's license began on September 4, 1990, and all persons operating a commercial motor vehicle were required to have a state-issued commercial driver's license (CDL) by April 1, 1992.

| | |
|--|---------------------|
| FEES: | <u>Fee</u> |
| 1. CDL (4 yr.) | \$30 |
| 2. Amended CDL (4 yr.) | 20 |
| 3. CDL learner's permit | 16 |
| 4. Amended CDL learner permit | 10 |
| Dup/Amend CDL learner | 10 |
| 5. CDL skills test to be set by the tester | Not to exceed \$100 |

The provisions of this rule do not apply to the following:

- (1) Noncivilian members of the armed forces or National Guard while operating military vehicles.
- (2) Paid or volunteer firefighters while operating firefighting equipment.
- (3) Persons who operate farm vehicles which are:
 - (A) controlled and operated by a person actively engaged in farming;
 - (B) used to transport agricultural products, farm machinery, or farm supplies to and from a farm;
 - (C) not used as common or contract motor carriers; and
 - (D) used within 150 miles of the person's farm.
- (4) Persons who operate vehicles which are:
 - (A) registered as a recreational vehicle; and
 - (B) used primarily to transport the owner's family members or guests and their possessions for nonbusiness purposes.

Below shows the distribution of the revenue from the Commercial Driver's Licenses.

| | <u>MVH</u> | <u>LBF</u> | <u>Tech Fund</u> |
|-----|------------|------------|------------------|
| 1 = | \$15 | \$14.50 | \$0.50 |
| 2 = | 10 | 9.50 | 0.50 |
| 3 = | 10 | 5.50 | 0.50 |
| 4 = | 5 | 4.50 | 0.50 |

Fee for the CDL skills test is retained by the tester.

ADMINISTRATION: Bureau of Motor Vehicles; Department of State Revenue

REVENUE: Included with vehicle licenses in the Motor Vehicle Highway Account (MVH), the License Branch Fund (LBF), and the State Motor Vehicle Technology Fund.

DISTRIBUTION: Motor Vehicle Highway Account, License Branch Fund, and the State Motor Vehicle Technology Fund.

DEFENSIVE DRIVING SCHOOL PROGRAM

IC 9-30-3-12; 9-30-3-16

ACCT. NO. 3010-123500-42190

REVENUE BASE: If during any 12-month period, violations for which the person has: (1) been convicted of at least two traffic misdemeanors; (2) had at least two traffic judgments entered against the person; or (3) been convicted of at least one traffic misdemeanor and has had at least one traffic judgment entered against the person, the Bureau of Motor Vehicles (BMV) may require the person to attend and satisfactorily complete a defensive driving school program. In addition, a court may order a person to attend a defensive driving school program. The person shall pay all applicable fees as required by the BMV. The fee is set by the provider. The Defensive Driving Program is provided by contractors approved by the BMV, and the fee amount charged for the program by the contractors must be approved by the BMV. The BMV receives \$5 for each student.

ADMINISTRATION: Bureau of Motor Vehicles

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$588,116 |
| | FY 2002 | \$575,358 |
| | FY 2003 | \$292,310 |
| | FY 2004 | \$331,765 |
| | FY 2005 | \$313,025 |

DISTRIBUTION: Motor Vehicle Highway Account

DRIVER TRAINING SCHOOLS

IC 9-27-4; 9-29-12 ACCT. NO. 3010-123500-41930

REVENUE BASE: There is a driver training school registration fee of \$100 and a fee of \$10 for each instructor. Fees are renewed annually on or before June 30.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR BOAT REGISTRATION

IC 9-29-15; 9-31-1-6; ACCT. NO. 3420-130100-41090
9-31-3 2710-11000; 110100

REVENUE BASE: Every motor boat and non-motorized sailboat on the waters of this state must pay the watercraft excise tax, the DNR Fee, and the Lake and River Enhancement (LARE) Fee. Motor boats must also be registered and numbered.

RATE:

| | <u>Fees to BMV</u> | <u>Fees to DNR</u> | <u>Total Fees</u> |
|-----------------------------------|------------------------|------------------------|-----------------------|
| <u>One-Time Title Fees</u> | | | |
| Titles | \$8.00 | \$7.00 | \$15.00 |
| Repossession | \$15.00 | \$0.00 | \$15.00 |
| Corrections | \$15.00 | \$0.00 | \$15.00 |
| Duplicate | \$8.00 | \$7.00 | \$15.00 |
| HIN Application | \$10.50 | \$0.00 | \$10.50 |
| Delinquent Fee | \$12.00 | \$8.00 | \$20.00 |

One-Time Registration Fees

| | | | |
|----------------------------|--------|---------|---------|
| Class 1 – Less than 13 ft. | \$4.00 | \$12.00 | \$16.00 |
| Class 2 – 13 to 26 ft. | \$4.00 | \$14.00 | \$18.00 |
| Class 3 -- 26 to 40 ft. | \$4.00 | \$17.00 | \$21.00 |
| Class 4 -- over 40 ft. | \$4.00 | \$22.00 | \$26.00 |

Annual Registration Fees

| | | | |
|----------------------|--------|--------|--------------|
| DNR Fee | \$0.00 | \$5.00 | \$5.00 |
| LARE Fee* | \$0.00 | All | \$5.00-25.00 |
| Duplicate/Correction | \$1.00 | \$0.00 | \$1.00 |
| Replacement Decal | \$3.00 | \$0.00 | \$3.00 |

*LARE Fee ranges from \$5.00 to \$25.00 based on value of boat.

ADMINISTRATION: Bureau of Motor Vehicles, as the only authorized agent for the Department of Natural Resources

REVENUE:

| | <u>All Title/Reg. Except LARE</u> | <u>LARE Fees</u> | <u>Misc.</u> | <u>Total</u> |
|---------|---------------------------------------|----------------------|--------------|--------------|
| FY 2001 | \$1,892,757 | \$1,214,170 | \$90,123 | \$3,197,050 |
| FY 2002 | \$1,784,542 | \$1,125,500 | | \$2,910,042 |
| FY 2003 | \$1,974,889 | \$1,095,690 | | \$3,070,579 |
| FY 2004 | \$1,897,360 | \$1,346,857 | | \$3,244,217 |
| FY 2005 | \$1,821,249 | \$2,167,587 | | \$3,988,936 |

DISTRIBUTION: All fees to BMV go into the Motor Vehicle Highway Account, Crossroads 2000 Account, State License Branch Fund, and/or the Technology Fund.

All fees going to DNR are first used to cover the employer's portion of the Conservation and Excise Officers Retirement

Fund. The remainder, except for the Lake and River Enhancement Fee, is for boating enforcement.

2/3 of LARE fees goes into the LARE Fund and is used for lake and river enhancement projects, and 1/3 goes into the Conservation Officers Marine Enforcement Fund and is used for marine enforcement efforts.

NOTE: The LARE Fee was increased and the Conservation Officers Marine Enforcement Fund was created effective 7/1/03. However, BMV did not begin collecting the new fee until 1/1/04.

MOTOR VEHICLE DEALER LICENSING

IC 9-23-2

ACCT. NO. 2260-11000-41100

REVENUE BASE: The annual fee expires on a staggered basis. Manufacturers pay \$35 plus \$10 for each factory branch in the state. Distributors pay \$35 plus \$10 for each branch in the state. A dealer or auctioneer pays \$30 for its first location and \$10 for each location not immediately adjacent to it. Factory representatives, distributors' representatives, wholesale dealers, transfer dealers, and brokers all pay \$20. Offsite license is \$25.

ADMINISTRATION: Bureau of Motor Vehicles

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$999,489 |
| | FY 2002 | \$997,218 |
| | FY 2003 | \$986,819 |
| | FY 2004 | \$824,749 |
| | FY 2005 | \$968,969 |

DISTRIBUTION: Motor Vehicle Odometer Fund

Motor Vehicle Highway Account - 40%

Bureau of Motor Vehicles - 30%

State Police - 20%

Attorney General - 10%

MOTOR VEHICLE DRIVERS' LICENSES

IC 9-24; 9-29-9

ACCT. NO. 3010-123500-41100,
412100, 421900, 490300

REVENUE BASE: A license is required to operate a motor vehicle on highways and roads of this state. Licenses are renewed in the applicant's birth month.

RATE: The Bureau of Motor Vehicles Commission retains a fee of 50¢ for each license processed with a photograph. They also retain \$3.50 for each operator's license.

| Type of License | Fee |
|-----------------------------------|--------|
| Learner permit | \$9.00 |
| Motorcycle learner | 9.00 |
| Dup/amended learner | 9.00 |
| Operator (4 yr.) | 14.00 |
| Operator (3 yr.) | 12.00 |
| Chauffeur | 18.00 |
| Public passenger chauffeur | 14.00 |
| Motorcycle operator (4 yr.) | 14.00 |
| Motorcycle operator (3 yr.) | 12.00 |
| Motorcycle endorse (4yr.) | 10.00 |
| Motorcycle endorse (2/3 yr.) | 8.00 |
| Motorcycle skills test | — |
| Identification | 9.00 |
| Dup/amended identification | 9.00 |
| Special identification | 7.00 |
| Dup/amended special ID | 7.00 |
| Perm disability placard (2 types) | 0.00 |
| Add/dup disability placard | 5.00 |
| Temp disability placard | 5.00 |
| Delinquent license renewal | 5.00 |

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR VEHICLE FINANCIAL RESPONSIBILITY

IC 9-29-10-1

ACCT. NO: 2810-130000-42110

REVENUE BASE: A person may not register a vehicle or operate a vehicle on a public highway in Indiana if financial responsibility is not in effect with respect to the motor vehicle. A person who violates this provision is subject to the suspension of the

person's driving license or vehicle registration, or both.

The fee for the reinstatement of a driving license that was suspended under IC 9-25 is as follows:

- (1) For a first suspension, \$150.
- (2) For a second suspension, \$225.
- (3) For a third or subsequent suspension, \$300.

Courts may waive a driver's license reinstatement fee if:

- (1) the person who owes the fee is indigent;
- (2) the person who owes the fee has proof of future financial responsibility; and
- (3) waiver of the fee is appropriate in light of the person's character and the nature and circumstances surrounding the suspension of the person's license.

ADMINISTRATION: Bureau of Motor Vehicles

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$7,114,170 |
| | FY 2002 | \$7,188,779 |
| | FY 2003 | \$6,659,360 |
| | FY 2004 | \$7,038,610 |
| | FY 2005 | \$9,565,135 |

DISTRIBUTION: The following amount of each fee paid shall be deposited in the Financial Responsibility Compliance Verification Fund established by IC 9-25-9-7:

- (1) Of the fee paid for reinstatement after a first suspension, \$120.
- (2) Of the fee paid for reinstatement after a second suspension, \$195.
- (3) Of the fee paid for reinstatement after a third or subsequent suspension, \$270.

The remaining \$30 of each suspension is deposited into the Motor Vehicle Highway Account and is included in Vehicle Registration and Title Fees.

REINSTATEMENT OF LICENSE OR PERMIT

IC 9-30-12-2

ACCT. NO. 3010-123500-42110

REVENUE BASE: The commissioner of the Bureau of Motor Vehicles may reinstate any license or permit revoked or suspended or revalidate any title or registration that has been invalidated because of the tendering of a dishonored check to the Bureau if the obligation has been satisfied, including the payment of service, collection, and reinstatement fees. The reinstatement fee is \$10.

ADMINISTRATION: Bureau of Motor Vehicles

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$1,643,643 |
| | FY 2002 | \$1,638,280 |
| | FY 2003 | \$1,488,323 |
| | FY 2004 | \$1,541,541 |
| | FY 2005 | \$2,021,942 |

DISTRIBUTION: Motor Vehicle Highway Account

VEHICLE REGISTRATION AND TITLE FEES

IC 9-29 ACCT. NO. 3010-123500-41210; 3260-110100-42100;
3590-110000-41250; 6210-120300-49000

REVENUE BASE: Owners of motor vehicles must pay an annual registration fee. All registrations are renewed between January and October of each year. Passenger cars, RVs, motorcycles, & trucks weighing 7,000, 9,000 & 11,000 lbs. expire by last name. (Companies always expire in January.) Personalized plates expire in April. All other plates expire in February.

| RATE: | Classification | Fee |
|--------|------------------|----------|
| | Passenger Car | \$ 20.75 |
| | Motorcycle | 25.75 |
| | Trucks (in lbs.) | |
| 0 | - 7,000 | 29.75 |
| 7,000 | - 9,000 | 49.75 |
| 9,000 | - 10,000 | 79.75 |
| 10,000 | - 11,000 | 84.75 |
| 11,000 | - 16,000 | 144.75 |
| 16,000 | - 20,000 | 184.75 |
| 20,000 | - 23,000 | 244.75 |
| 23,000 | - 26,000 | 244.75 |
| 26,000 | - 30,000 | 304.75 |

Sources of Revenue

| | | | |
|--------|---|--------|--------|
| 30,000 | - | 36,000 | 422.75 |
| 36,000 | - | 42,000 | 515.75 |
| 42,000 | - | 48,000 | 636.75 |
| 48,000 | - | 54,000 | 739.75 |
| 54,000 | - | 60,000 | 819.75 |
| 60,000 | - | 66,000 | 867.75 |
| 66,000 | + | | 965.75 |

Farm Trucks (in lbs.)

| | | | |
|--------|---|--------|--------|
| 0 | - | 11,000 | 42.75 |
| 11,000 | - | 16,000 | 75.25 |
| 16,000 | - | 20,000 | 95.25 |
| 20,000 | - | 23,000 | 125.25 |
| 23,000 | - | 26,000 | 125.25 |
| 26,000 | - | 30,000 | 155.25 |
| 30,000 | - | 36,000 | 214.25 |
| 36,000 | - | 42,000 | 260.75 |
| 42,000 | - | 48,000 | 321.25 |
| 48,000 | - | 54,000 | 372.75 |
| 54,000 | - | 60,000 | 412.75 |
| 60,000 | - | 66,000 | 436.75 |
| 66,000 | + | | 485.75 |

Trailers (in lbs.)

| | | | |
|--------|---|--------|--------|
| 0 | - | 3,000 | 16.75 |
| 3,000 | - | 5,000 | 25.75 |
| 5,000 | - | 7,000 | 31.75 |
| 7,000 | - | 9,000 | 36.75 |
| 9,000 | - | 12,000 | 79.75 |
| 12,000 | - | 16,000 | 119.75 |
| 16,000 | - | 22,000 | 179.75 |
| 22,000 | | | 239.75 |

Semi-trailer and Tractor (in lbs.)

| | | | |
|--------|---|--------|----------|
| 0 | - | 20,000 | 179.75 |
| 20,000 | - | 26,000 | 319.75 |
| 26,000 | - | 30,000 | 399.75 |
| 30,000 | - | 36,000 | 504.75 |
| 36,000 | - | 42,000 | 554.75 |
| 42,000 | - | 48,000 | 669.75 |
| 48,000 | - | 54,000 | 724.75 |
| 54,000 | - | 60,000 | 809.75 |
| 60,000 | - | 66,000 | 874.75 |
| 66,000 | - | 72,000 | 984.75 |
| 72,000 | - | 74,000 | 1,059.75 |
| 74,000 | - | 76,000 | 1,174.75 |
| 76,000 | - | 78,000 | 1,249.75 |
| 78,000 | + | | 1,359.75 |

Farm Tractor (semi)

| | | | |
|--------|---|--------|--------|
| 0 | - | 20,000 | 92.75 |
| 20,000 | - | 26,000 | 162.75 |
| 26,000 | - | 30,000 | 202.75 |
| 30,000 | - | 36,000 | 255.25 |

Sources of Revenue

| | | | |
|--|---|--------|--------|
| 36,000 | - | 42,000 | 280.25 |
| 42,000 | - | 48,000 | 337.75 |
| 48,000 | - | 54,000 | 365.25 |
| 54,000 | - | 60,000 | 407.75 |
| 60,000 | - | 66,000 | 440.25 |
| 66,000 | - | 72,000 | 495.25 |
| 72,000 | - | 74,000 | 532.75 |
| 74,000 | - | 76,000 | 590.25 |
| 76,000 | - | 78,000 | 627.75 |
| 78,000 | + | | 682.75 |
| Farm Trailer | | | |
| 0 | - | 12,000 | 42.75 |
| 12,000 | - | 16,000 | 62.75 |
| 16,000 | - | 22,000 | 92.75 |
| 22,000 | + | | 122.75 |
| Each addl. semi-trailer | | | |
| used with tractor-one yr. registration | | | 41.75 |
| Five-yr. registration | | | |
| 1 st year | | | 77.75 |
| 2 nd year | | | 63.75 |
| 3 rd year | | | 49.75 |
| 4 th year | | | 41.75 |
| 5 th year | | | 41.75 |
| Farm semi-trailer-one year | | | 23.75 |
| Five-yr. registration | | | |
| 1 st year | | | 41.75 |
| 2 nd year | | | 34.75 |
| 3 rd year | | | 27.75 |
| 4 th year | | | 23.75 |
| 5 th year | | | 23.75 |
| Permit 48 hours | | | |
| | | | 8.75 |
| Permit 30 days | | | |
| | | | 16.75 |
| Permit 90 days | | | |
| | | | 26.25 |
| Amateur Radio Plate Order | | | |
| | | | 9.00 |
| Recovery vehicle 16,000 lbs. | | | |
| | | | 83.75 |
| Recovery vehicle 16,000+ lbs. | | | |
| | | | 509.75 |
| Bus A (in lbs.) Commercial | | | |
| 0 | - | 11,000 | 59.75 |
| Bus A (in lbs.) Intercity | | | |
| 11,000 | - | 16,000 | 109.75 |
| 16,000 | - | 20,000 | 134.75 |
| 20,000 | - | 26,000 | 159.75 |
| 26,000 | - | 30,000 | 229.75 |
| 30,000 | - | 36,000 | 303.75 |
| 36,000 | - | 42,000 | 391.75 |
| 42,000 | - | 48,000 | 454.75 |
| 48,000 | - | 54,000 | 549.75 |

Sources of Revenue

| | | | |
|--------------------------------|---|--------|--------|
| 54,000 | - | 60,000 | 609.75 |
| 60,000 | | | 669.75 |
| Bus C (Not for hire) | | | 39.75 |
| Bus D (in lbs.) Municipal | | | |
| 0 | - | 11,000 | 19.75 |
| Bus D (in lbs) Intracity | | | |
| 11,000 | - | 16,000 | 29.75 |
| 16,000 | - | 20,000 | 34.75 |
| 20,000 | - | 26,000 | 39.75 |
| 26,000 | - | 30,000 | 53.75 |
| 30,000 | - | 36,000 | 68.75 |
| 36,000 | - | 42,000 | 81.75 |
| 42,000 | - | 48,000 | 98.75 |
| 48,000 | - | 54,000 | 117.75 |
| 54,000 | - | 60,000 | 129.75 |
| 60,000 | + | | 141.75 |
| School Bus | | | 29.75 |
| Church Bus | | | 29.75 |
| Recreational vehicle | | | 29.75 |
| Antique (included w/passenger) | | | 16.75 |
| Farm Tractor | | | 11.75 |
| Personalized plate order | | | 48.00 |
| Duplicate plate | | | 10.00 |
| Replacement plate | | | 9.00 |
| Redeclared weight (var. Fee) | | | 6.50 |
| Transfer | | | 10.75 |
| Duplicate registration | | | 6.00 |
| Amended registration | | | 6.00 |
| Delinquent registration fee | | | 5.00 |
| Special recognition fee | | | 15.00 |
| Ex-POW | | | 1.75 |
| Heritage Trust | | | 25.00 |
| Children's Trust fee | | | 25.00 |
| Education fee | | | 25.00 |
| Excise tax (var. fee) | | | 1.15 |
| Sur/wheel tax (var. fee) | | | 0.15 |
| Commercial veh tax (CVET) | | | 1.15 |
| TITLES | | | |
| Dealers | | | 15.00 |
| Non-dealers | | | 15.00 |
| Body change | | | 15.00 |
| Repossession | | | 15.00 |
| Correction/Amendment | | | 15.00 |
| Mechanic's lien | | | 15.00 |
| Duplicate | | | 9.00 |
| Salvage | | | 9.00 |
| MVIN number | | | 11.50 |

Sources of Revenue

| | |
|-----------------|-------|
| Delinquent fee | 21.00 |
| Speed title fee | 25.00 |
| Admin. Fee | 5.00 |

MISCELLANEOUS

| | |
|-------------------------|-------|
| Nut and bolts | 0.50 |
| Registration holders | 2.50 |
| Pull fees | 30.00 |
| Civic event plate order | 18.00 |

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: **Vehicle Registration and Title Fees**

| | <u>FY 2001</u> | <u>FY 2002</u> | <u>FY 2003</u> | <u>FY 2004</u> | <u>FY 2005</u> |
|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| MVHA | \$121,553,464 | \$125,295,931 | \$126,871,370 | \$131,515,258 | \$129,641,379 |
| St. Hwy. | | | | | |
| Fund | 10,216,773 | 10,155,822 | 10,393,809 | 10,495,776 | 10,521,531 |
| LR&S | 8,359,177 | 8,309,309 | 8,504,025 | 8,587,452 | 8,608,289 |
| Motorcy. | | | | | |
| Educ. | 617,175 | 774,601 | 1,034,600 | 1,047,851 | 1,098,216 |
| Crossrd. | | | | | |
| 2000 | 36,005,886 | 35,861,910 | 37,228,406 | 36,899,125 | 37,214,434 |
| Odom. | | | | | |
| Fund | 999,489 | 997,218 | 986,819 | 824,749 | 968,969 |
| St. Pol. | | | | | |
| Building | | | | | |
| Fund | 1,602,592 | 1,609,992 | 1,719,172 | 1,664,034 | 1,688,611 |
| St. Lic. | | | | | |
| Branch | | | | | |
| Fund | 48,112,239 | 70,446,201 | 73,110,507 | 80,518,049 | 80,266,824 |
| Tech. | | | | | |
| Fund | | 2,710,716 | 5,554,161 | 5,505,733 | 5,531,609 |
| Anti-Terror. | | | | | |
| Fund | | | 18,907,080 | 13,579,499 | 9,434,336 |
| Total | \$227,466,795 | \$256,161,700 | \$284,309,949 | \$290,637,526 | \$284,974,198 |

DISTRIBUTION:

Motor Vehicle Highway Account
 State Highway Fund
 Local Road and Street Fund
 Motorcycle Education Fund
 Crossroads 2000 Fund
 Odometer Fund
 State Police Building Fund
 State License Branch Fund

State Motor Vehicle Technology Fund
Anti-Terrorism Fund
(Integrated Public Safety Commission)

DEPARTMENT OF NATURAL RESOURCES

ABANDONED MINE LANDS

IC 14-34-6

ACCT. NO. 3450-130000-42000;
3450-130000-42100; 3450-110000-49040

REVENUE BASE: Civil penalties and forfeited bonds are deposited in the Post-1977 Abandoned Mine Reclamation Fund. Money collected from civil penalties may be used in two ways: (1) To supplement forfeited bonds for site reclamation of lands on which there has been surface mining activity after August 3, 1977; (2) To provide a guaranteed Indiana Bond Pool Fund balance of \$500,000.

Coal operators are required to maintain bonds on permitted areas until reclamation is completed. Bond amounts vary, but must be at least \$10,000. If the land is not properly restored, the bond is forfeited and used to reclaim the site. Forfeited bonds are site- specific in that they must be used on the site for which the bond was forfeited.

ADMINISTRATION: Division of Reclamation

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$55,700 |
| FY 2002 | \$138,661 |
| FY 2003 | \$123,645 |
| FY 2004 | \$764,922 |
| FY 2005 | \$629,435 |

DISTRIBUTION: Reclamation Fund

COAL MINING RECLAMATION

IC 14-34-13

ACCT. NO. 3480-131000-42100

REVENUE BASE: Coal mining operators are assessed \$0.055 per ton of coal produced from a surface coal mine; \$0.03 per ton produced from an underground mine.

ADMINISTRATION: Division of Reclamation

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$840,682 |
| | FY 2002 | \$1,032,069 |
| | FY 2003 | \$1,702,055 |
| | FY 2004 | \$1,715,133 |
| | FY 2005 | \$1,638,342 |

DISTRIBUTION: Natural Resources Reclamation Division Fund to offset costs of administration of surface coal mine inspection and enforcement program

DIVISION OF FORESTRY

| | |
|-------------------|---|
| IC 14-23; 14-19-1 | ACCT. NO. 3430-130800-42110, 42120, 42130, 42150, 42410, 43900, 43910, 44150, 49000 |
|-------------------|---|

REVENUE BASE:

| | |
|-----------------------------|-------------|
| Annual Entrance Permits | \$48,024 |
| Gate Receipts | \$95,910 |
| Campgrounds | \$431,786 |
| Concessions/Other User Fees | \$59,543 |
| Timber Sales | \$969,321 |
| Tree Seedling Sales | \$1,422,723 |
| Miscellaneous | \$339,305 |
| Federal | \$145,164 |

ADMINISTRATION: Department of Natural Resources

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$2,887,846 |
| | FY 2002 | \$2,370,437 |
| | FY 2003 | \$3,240,669 |
| | FY 2004 | \$3,764,273 |
| | FY 2005 | \$3,513,605 |

DISTRIBUTION: Dedicated for forestry purposes

LAND AND WATER RESOURCES FUND

IC 14-29-4; 14-26-2-9; 14-26-5-4; ACCT. NO. 3030-130000
 14-28-1-22; 14-29-3-2

RATE:Permit FeePublic Freshwater Lake Permit Fees

\$100

Any person wishing to alter the bed or shoreline of any public freshwater lake must obtain a permit from the DNR prior to construction.

Ditch Reconstruction Permit Fees

\$25

Any person wishing to construct, reconstruct, repair, or reclean a ditch or drain having a bottom depth lower than the normal water level of a freshwater lake of 10 acres or more and within one-half mile of the lake must obtain a permit from the DNR prior to construction.

Construction in a Floodway Permit Fees

\$200, \$50, \$10

Any person wishing to perform work within the floodway of any stream or river must obtain a permit from the DNR prior to construction.

Royalty Fees, Sand & Gravel Act

\$50

Any person wishing to take sand, gravel, stone, or other mineral substance from or under the bed of any navigable waterway is required to pay a royalty to the state for the material removed. A fee is required with each permit issued.

Permit to Mine Under Streams, Channels Act

\$100

ADMINISTRATION: Water Division

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$90,424 |
| FY 2002 | \$126,205 |
| FY 2003 | \$49,671 |
| FY 2004 | \$171,636 |
| FY 2005 | \$148,431 |

DISTRIBUTION: Land and Water Resources Fund**LEASE OF LAND ROYALTIES**

IC 14-38 ACCT. NO. 1000-103000-42130

REVENUE BASE: Lease of land and royalties for extraction of petroleum on state land. Lease is \$1 to \$10 per acre plus a royalty. For areas less than 640 acres, the royalty is not to exceed 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. For areas at least 640 acres, the royalty is to be at least 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. Land rental fees are credited

against future royalties.

ADMINISTRATION: Oil and Gas Division

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$115,316 |
| FY 2002 | \$123,341 |
| FY 2003 | \$97,052 |
| FY 2004 | \$99,705 |
| FY 2005 | \$171,199 |

DISTRIBUTION: General Fund for extraction beneath navigable waterways. Division of the Department having custody, control, possession, or authority of or over the mineral rights involved.

NATURAL RESOURCES LICENSES

| | |
|----------|---|
| IC 14-22 | ACCT. NO. 3420-130300-41000, 42150 3330-130000-41000, 41010, 41020, 41030, 41040, 42500; 6000-134200-41000; 2630-130000-41090 |
|----------|---|

| RATE: | Resident | Non-Resident | Code Cite |
|----------------------------------|----------|----------------------|-------------------------|
| ANNUAL LICENSE | | | |
| Fishing | \$ 14.25 | \$24.75 | ⁵ 14-22-12-1 |
| Hunting | 14.25 | ¹ 60.75 | ⁵ 14-22-12-1 |
| Youth hunting | 7.00 | N/A | ⁵ 14-22-12-1 |
| Hunting and fishing | 20.75 | N/A | ⁵ 14-22-12-1 |
| Trapping | 14.00 | 117.75 | ⁵ 14-22-12-1 |
| Trout and Salmon stamp | 9.25 | 9.25 | ⁵ 14-22-12-1 |
| Deer-firearm | 24.00 | ² 120.75 | ⁵ 14-22-12-1 |
| Deer-archery | 24.00 | ² 120.75 | ⁵ 14-22-12-1 |
| Deer-muzzle-loading | 24.00 | ² 120.75 | ⁵ 14-22-12-1 |
| Bonus county any legal weapon | 24.00 | ² 120.75 | ⁵ 14-22-12-1 |
| Extra deer archery | 13.75 | ² 120.75 | ⁵ 14-22-12-1 |
| Turkey | 23.00 | ^{*1} 114.75 | ⁵ 14-22-12-1 |
| Private shooting preserve | N/A | 8.75 | ⁵ 14-22-12-1 |
| Migratory waterfowl stamp | 6.75 | 6.75 | ⁵ 14-22-12-1 |
| 1-Day fishing ⁴ | 7.00 | 7.00 | ⁵ 14-22-12-1 |
| 7-Day fishing | N/A | 12.75 | ⁵ 14-22-12-1 |
| 5-Day hunting | N/A | ¹ 25.75 | ⁵ 14-22-12-1 |
| Benefactor fishing | 50.00 | N/A | ⁵ 14-22-12-1 |

Sources of Revenue

| | | | |
|----------------------------|-------|-------------------|-------------------------|
| Benefactor hunting | 50.00 | N/A | ⁵ 14-22-12-1 |
| Benefactor hunt and fish | 50.00 | N/A | ⁵ 14-22-12-1 |
| Game bird habitat stamp | 6.75 | ³ 6.75 | ⁵ 14-22-12-1 |
| Veterans with disabilities | 2.75 | N/A | ⁵ 14-22-12-1 |

¹\$4.00 goes to Game Bird Habitat. IC 14-22-12-2

²\$40.00 goes to Game Bird Habitat; \$20.00 goes to Deer Research. IC 14-22-12-2,3

³Total goes to Game Bird Habitat.

⁴ Includes trout/salmon stamp

⁵ The Natural Resources Commission may set license fees above the minimum fees set in code.

*May require a non-resident annual hunting license.

LIFETIME LICENSE

| | | | |
|---------------------------|--------|-----|------------|
| Basic fishing | 285.00 | N/A | 14-22-12-7 |
| Comprehensive fishing | 427.50 | N/A | 14-22-12-7 |
| Basic hunting | 285.00 | N/A | 14-22-12-7 |
| Comprehensive hunting | 855.00 | N/A | 14-22-12-7 |
| Comp. hunting and fishing | 154.25 | N/A | 14-22-12-7 |
| Basic trapping | 280.00 | N/A | 14-22-12-7 |

OTHER

Most fish and wildlife areas have camping facilities available. Fees are the same as parks. There are also rentals available, and concessions are operated when public need is sufficient. Fuel tax collected at marinas is returned to the Fish and Wildlife Fund.

OTHER ANNUAL LICENSES

Annual licenses are required for the following activities (except falconry licenses, which are for three years):

| | <u>Resident</u> | <u>Non-Resident</u> | <u>Code Cite</u> |
|-----------------------|--------------------|---------------------|------------------|
| Aquatic Weed Control | \$ 5 | N/A | 14-22-9-10 |
| Fur Buyer | 75 | 125 | 14-22-19-2 |
| Breeder | 15 | N/A | 14-22-20-1 |
| Taxidermist | 15 | N/A | 14-22-21-2 |
| Shooting Preserve | 100 | N/A | 14-22-31-2 |
| Lake Mich. | | | |
| Commercial Fishing | ¹ 3,000 | N/A | 14-22-14-10 |
| Seines, per 100 yards | 20 | N/A | 14-22-13-1 |
| Nets - each | 4 | N/A | 14-22-13-1 |

Sources of Revenue

| | | | |
|-------------------------------|-------|-------|------------|
| Mussel Harvest | 100 | N/A | 14-22-17-3 |
| Mussel Buyers | 1,500 | 5,000 | 14-22-17-3 |
| Bait Dealer | 10 | 50 | 14-22-16-1 |
| Scientific Collector | 10 | N/A | 14-22-22-2 |
| Ginseng dealer | *100 | N/A | 14-31-3-8 |
| Field Trial | 10 | N/A | 14-22-24-2 |
| Fish Stocking | 3 | N/A | 14-22-27-2 |
| Wild Animal Permit | 10 | N/A | 14-22-26-4 |
| Ohio River Commercial Fishing | | | |
| License and 10 Tags | 125 | N/A | 14-22-13-2 |
| Additional Tags (Block of 10) | 15 | N/A | 14-22-13-2 |
| Falconry | 60 | N/A | 14-22-23-3 |
| Charter Boat | 100 | N/A | 14-22-15-2 |
| Importation | 5 | N/A | 14-22-25-3 |

¹Per class: Class 1 - \$3,000; Class 2 - \$6,000; Class 3 - \$9,000

*In FY 2005, the ginseng dealer license is \$100.

ADMINISTRATION: Fish and Wildlife Division

REVENUE: Licenses, other user fees, and misc.

| | |
|---------|--------------|
| FY 2001 | \$14,275,547 |
| FY 2002 | \$23,391,663 |
| FY 2003 | \$19,236,179 |
| FY 2004 | \$17,449,360 |
| FY 2005 | \$19,930,341 |

DISTRIBUTION: Fish and Wildlife Fund

NURSERIES (PLANTS)

IC 14-24-10-1

ACCT. NO. 2620-130000-41130

REVENUE BASE: Annual renewals are \$50 for nursery stock dealers. Nursery inspection fee is \$50 plus \$3 for each acre containing nursery stock.

ADMINISTRATION: Entomology and Pathology Division

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$146,937 |
| | FY 2002 | \$139,985 |
| | FY 2003 | \$129,420 |
| | FY 2004 | \$175,444 |

| | |
|---------|-----------|
| FY 2005 | \$157,987 |
|---------|-----------|

DISTRIBUTION: Entomology and Plant Pathology Fund

OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16-1-9, 14, 16 ACCT. NO. 3410-130000-41100;
41200

REVENUE BASE: The fee to register an off-road vehicle or a snowmobile is \$30 every three years. A \$15 fee is charged for a duplicate certificate. A manufacturer may purchase certificates to test or demonstrate vehicles. The fee is \$30 for the first two certificates, and \$10 for each additional registration. All revenue is dedicated to the Department for enforcement, construction, and maintenance of vehicle trails.

ADMINISTRATION: Department of Natural Resources

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$238,744 |
| | FY 2002 | \$189,614 |
| | FY 2003 | \$178,130 |
| | FY 2004 | \$374,832 |
| | FY 2005 | \$333,704 |

DISTRIBUTION: Off-Road Vehicle and Snowmobile Fund

PASSENGERS FOR HIRE INSPECTION FEE

IC 14-15-6 ACCT. NO. 6000-101200-49030

REVENUE BASE: Annual dockside and dry dock inspection conducted at least once every 60 months. There is a \$5 fee to issue a new certificate of inspection and registration if the boat is sold.

| <u>Inspections</u> | <u>Dockside</u> | <u>Dry Dock</u> |
|--|-----------------|-----------------|
| All watercraft, except sailboats, carrying six or fewer passengers for hire on: | | |
| 1. Navigable waters of the state | \$50 | \$75 |
| 2. Inland waters of the state | 30 | 30 |
| All watercraft, except sailboats, carrying more than six passengers for hire on: | | |

| | | |
|---|----|-----|
| 3. Inland waters of the state | 75 | 100 |
| All watercraft propelled primarily by sail which carry passengers for hire on: | | |
| 4. Navigable or inland waters of the state | 50 | 75 |

ADMINISTRATION: Department of Natural Resources

| | |
|------------------|---------|
| REVENUE: FY 2001 | \$5,325 |
| FY 2002 | \$4,570 |
| FY 2003 | \$5,350 |
| FY 2004 | \$5,695 |
| FY 2005 | \$5,275 |

DISTRIBUTION: Dedicated Funds

PENALTIES

IC 14-37-13-3 ACCT. 2290-130000-42050

REVENUE BASE: Civil penalties of up to \$10,000 for each day the violation of the Oil and Gas Law occurs.

ADMINISTRATION: Department of Natural Resources,
Oil and Gas Division

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$12,883 |
| FY 2002 | \$16,973 |
| FY 2003 | \$6,050 |
| FY 2004 | \$102,305 |
| FY 2005 | \$38,075 |

DISTRIBUTION: Oil and Gas Fund

STATE PARKS/RESERVOIR MANAGEMENT DIVISION

IC 14-19-1, 3

ACCT. NO. 3370-130100

all minor objects except 45100;
 6000-167900-43900; 6000-166600-43900;
 6000-111900-42440

RATE: A fee is charged for certain admissions, camping, concessions, and other activities.

ADMINISTRATION: State Parks/Reservoir Management Division

| REVENUE: | <u>State Parks</u> | <u>Reservoirs</u> | <u>Combined*</u> |
|----------|--------------------|-------------------|------------------|
| FY 2001 | \$9,893,445 | \$2,333,640 | |
| FY 2002 | \$11,221,777 | \$2,694,901 | |
| FY 2003 | \$11,870,791 | \$2,415,522 | |
| FY 2004 | | | \$20,331,791 |
| FY 2005 | | | \$18,339,973 |

*Revenue from State Parks and Reservoirs are combined after FY 2003.

DISTRIBUTION: Dedicated for State Park/Reservoir purposes

TEST HOLE AND OIL AND GAS WELL PERMIT FEES

IC 14-37-4-6; 14-37-5-1,2; ACCT. NO. 3150-130000-41100
 14-37-13-3; 14-38-2-6

REVENUE BASE: \$250 permit application fee to drill a well for oil and gas purposes or to drill an exploratory test hole. Fees for Class II wells are presented in the table below.

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$24,600 |
| | FY 2002 | \$18,600 |
| | FY 2003 | \$2,800 |
| | FY 2004 | \$78,950 |
| | FY 2005 | \$101,100 |

Annual Class II Well Permit Fees

| Number of Wells Operated | Fee* |
|-------------------------------------|--|
| 1 | \$150 |
| 2-5 | \$300 |
| 6-25 | \$750 |
| 26-100 | \$1,500 |
| >100 | \$1,500 plus \$15 per well in excess of 100 |

* If the Oil and Gas Environmental Fund has a balance greater than \$1.5 M on 11/1 of a year, the fee is reduced 75%, but shall not be less than \$50.

DISTRIBUTION: Oil and Gas Fund, Oil and Gas Environmental Fund

TIMBER BUYERS

IC 14-23; 25-36.5-1-7

ACCT. NO. 3430-130800-41100

REVENUE BASE: Any person engaged in the business of buying timber for sawing into lumber, for processing or resale, must file a bond and obtain a license. The annual cost of the license is \$125. There is a minimum fee of \$10 for a timber agent's card.

ADMINISTRATION: Department of Natural Resources, Division of Forestry

| | |
|------------------|----------|
| REVENUE: FY 2001 | \$67,385 |
| FY 2002 | \$67,079 |
| FY 2003 | \$66,236 |
| FY 2004 | \$84,985 |
| FY 2005 | \$88,095 |

DISTRIBUTION: Forestry administrative purposes

WATER RESOURCES

IC 14-25-2-3

ACCT. NO. 3400-130100-43900

REVENUE BASE: The Department of Natural Resources is authorized to sell water from the water supply storage in certain reservoirs. Revenue is deposited in a fund used for the planning and development of new reservoirs, maintenance or improvement of existing reservoirs, watershed protection, river enhancement, the investigation of water resource availability, and water supply needs. A flat fee of \$33 per million gallons is charged for direct withdrawals or releases to downstream users.

ADMINISTRATION: Department of Natural Resources

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$255,572 |
| FY 2002 | \$250,563 |
| FY 2003 | \$269,211 |
| FY 2004 | \$268,998 |
| FY 2005 | \$274,913 |

DISTRIBUTION: Water Resources Development Fund

WATER WELL DRILLERS

IC 25-39-3-2

ACCT. NO. 1000-103000-41110

REVENUE BASE: A \$100 annual license fee. Applicants who must take the competency exam are required to pay a fee of \$25.

ADMINISTRATION: Department of Natural Resources

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$122,671 |
| FY 2002 | \$120,304 |
| FY 2003 | \$124,265 |
| FY 2004 | \$86,525 |
| FY 2005 | \$88,375 |

DISTRIBUTION: General Fund

COMMISSION ON PROPRIETARY EDUCATION

IC 20-12-76-11

ACCT. NO. 1000-107030

REVENUE BASE: Fees related to accreditation as a postsecondary proprietary educational institution are as follows.

| | |
|-----------------------|-------|
| School Application | \$200 |
| Accreditation Renewal | \$100 |
| Certificate | \$50 |
| Agent Application | \$80 |
| Agent Renewal | \$50 |

ADMINISTRATION: Commission on Proprietary Education

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$10,198 |
| | FY 2002 | \$23,822 |
| | FY 2003 | \$61,324 |
| | FY 2004 | \$60,013 |
| | FY 2005 | \$65,064 |

DISTRIBUTION: General Fund

PROFESSIONAL LICENSING AGENCY

BOARD OF ACCOUNTANCY

IC 23-1.5-2-9, 10;
 25-2.1-4-6; 25-2.1-5-6
 872 IAC 1-1-10

ACCT. NO. 1000-102700

REVENUE BASE: Licensing fees for accountants and accounting firms.

RATE:

| | |
|------------------------------------|-------|
| Issuance and renewal (3 years) | |
| 1st year of cycle | \$75 |
| 2nd year of cycle | \$50 |
| 3rd year of cycle | \$25 |
| Permits for firms | \$30 |
| Professional corporation issuance | \$25 |
| Professional corporation renewal | \$20 |
| Reciprocity | \$75 |
| Transfer of grades | \$75 |
| Restoration of expired certificate | *\$50 |
| Restoration of expired permit | *\$50 |
| Verification | \$25 |

*Plus all unpaid renewal fees.

ADMINISTRATION: Professional Licensing Agency

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$262,420 |
| FY 2002 | \$46,923 |
| FY 2003 | \$402,957 |
| FY 2004 | \$209,101 |
| FY 2005 | \$81,799 |

DISTRIBUTION: General Fund

**BOARD OF REGISTERED ARCHITECTS
& LANDSCAPE ARCHITECTS**

IC 23-1.5-2-9, 10;
IC 25-4; IC 25-4-2-8
804 IAC 1.1-3-1

ACCT. NO. 1000-102720

REVENUE BASE: Licensing fees for architects and landscape architects.

| | |
|---|--------|
| RATE: Issuance (12/1 odd thru 11/30 even) | \$100 |
| Issuance (12/1 even thru 11/30 odd) | \$50 |
| Biennial renewal | \$100 |
| Corporation issuance | \$25 |
| Corporation renewal | \$20 |
| Annual restoration fee | *\$100 |
| Exam application | \$50 |
| Reciprocity w/ NCARB or CLARB record | \$100 |
| Reciprocity w/o NCARB or CLARB record | \$400 |
| Proctoring fee | \$75 |
| Duplicate wall certificate | \$10 |

*plus all unpaid renewal fees

ADMINISTRATION: Professional Licensing Agency

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$40,415 |
| | FY 2002 | \$94,495 |
| | FY 2003 | \$48,438 |
| | FY 2004 | \$437,535 |
| | FY 2005 | \$66,018 |

DISTRIBUTION: General Fund

AUCTIONEER COMMISSION

IC 25-6.1-3
812 IAC 1-1-35

ACCT. NO. 1000-102910

REVENUE BASE: At the time of initial licensure, each licensee pays a surcharge not to exceed \$35 (in addition to the license fee) as self-insurance. If the Auctioneers Recovery Fund goes below \$360,000, an additional surcharge is paid to maintain the fund at approximately \$400,000.

RATE:

Issuance/renewal --

| | |
|---|---------|
| Auctioneer, auction house & company | \$70 |
| Reciprocal license | \$35+R* |
| Temporary permit | \$25+R* |
| Reinstatement fee (after one year cannot) | \$25* |
| Examination fee | \$35 |
| Certificate of license/ | |
| Duplicate license and pocket card | \$5 |

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$19,986 |
| | FY 2002 | \$134,745 |
| | FY 2003 | \$19,819 |
| | FY 2004 | \$256,103 |
| | FY 2005 | \$27,647 |

DISTRIBUTION: General Fund

STATE BOARD OF BARBER EXAMINERS

IC 25-7-11

ACCT. NO. 1000-102900

816 IAC 1-3-1

REVENUE BASE: Licensing fees for barbers, barber shops, barber schools, and instructors.

RATE:

Issuance/Renewal:

| | |
|------------------------------------|-------|
| Barber, shop, instructor (4 years) | \$40 |
| School (2 years) | 300 |
| Reciprocity, barber | \$100 |
| Examination: | |
| Barber | 50 |
| Instructor | 50 |

Restoration:

Barber:

| | |
|--------------------|------|
| 0-30 days | *10 |
| 31-180 days | *50 |
| 181 days - 5 years | *100 |

Shop:

| | |
|--------------|-------|
| 0-30 days | *10 |
| 31-180 days | *50 |
| 181-191 days | *100 |
| 192+ days | \$140 |

School:

| | |
|--------------|-------|
| 0-30 days | *0 |
| 31-180 days | *150 |
| 181-191 days | *200 |
| 192+ days | \$400 |

Instructor: *75

Duplicate \$10

*plus unpaid renewal fees

ADMINISTRATION: Professional Licensing Agency

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$88,870 |
| FY 2002 | \$108,006 |
| FY 2003 | \$85,350 |
| FY 2004 | \$74,812 |
| FY 2005 | \$102,107 |

DISTRIBUTION: General Fund

BOXING COMMISSION

IC 25-9-1-20; 25-9-1-22
808 IAC 2-6-1

ACCT. NO. 1000-102540

REVENUE BASE: Licensing fees for boxers, judges, timekeepers, trainers, seconds, physicians, matchmakers, managers, referees, and promoters. Taxes on gross receipts.

RATE:

Tax on Gross Receipts 5% of Gate

Issuance/Biennial Renewal

| | |
|--|------|
| Boxer, judge, timekeeper, trainer, seconds, & physician | \$10 |
| Matchmaker & manager | 25 |
| Referee | 50 |
| Promoter | 100 |

ADMINISTRATION: Professional Licensing Agency

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$14,628 |
| | FY 2002 | \$18,349 |
| | FY 2003 | \$80,222 |
| | FY 2004 | \$21,923 |
| | FY 2005 | \$14,236 |

DISTRIBUTION: General Fund

STATE BOARD OF COSMETOLOGY EXAMINERS

IC 25-8-13

ACCT. NO. 1000-102920

820 IAC 2-2-2; 6-2-5

REVENUE BASE: Licensing fees for cosmetology schools; cosmetology, esthetic, electrology and manicurist salons; cosmetology, esthetic, and electrology instructors; and master cosmetologists, cosmetologists, estheticians, electrologists, and manicurists.

RATE:

| | |
|--|-------|
| Issuance/renewal for individual or salon | \$40 |
| Issuance/renewal for school | \$400 |
| Reciprocal--individual | \$100 |
| Restoration--individual | |

Sources of Revenue

| | |
|--|-------|
| 1-30 days | \$20 |
| 31-180 days | \$30 |
| More than 180 days | \$40 |
| Restoration--school | |
| 1-30 days | \$200 |
| 31-180 days | \$300 |
| More than 180 days | \$400 |
| Restoration--salon | |
| 1-30 days | \$10 |
| 31-180 days | \$50 |
| 181-191 days | \$100 |
| Exam | |
| Manicurist | \$10 |
| Instructor | \$15 |
| Electrologist, esthetician, master cosmetologist | \$25 |
| Shampoo operator, cosmetologist | \$20 |
| Duplicate pocket card | \$10 |
| License for tanning facility | \$200 |

ADMINISTRATION: Professional Licensing Agency

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$1,036,131 |
| | FY 2002 | \$844,541 |
| | FY 2003 | \$1,011,557 |
| | FY 2004 | \$923,192 |
| | FY 2005 | \$907,715 |

DISTRIBUTION: General Fund

**BOARD OF REGISTRATION FOR
PROFESSIONAL ENGINEERS**

IC 23-1.5-2-9; 23-1.5-2-10 ACCT. NO. 1000-102780
 IC 25-31-1-13
 864 IAC 1.1-12-1

REVENUE BASE: Licensing fees paid by professional engineers and engineering interns.

RATE:

Issuance:

| | |
|------------------------------|------|
| Engineer 8/1 odd - 7/31 even | \$50 |
| 8/1 even - 7/31 odd | 100 |
| Corporation | 25 |
| Engineer application | 300 |

Renewal:

| | |
|-----------------------|-----|
| Engineer | 100 |
| Corporation (2 years) | 20 |

Reciprocity 500

Restoration *50

Examination:

| | |
|------------|---------|
| Intern | 50-100 |
| Engineer | 100-150 |
| Proctoring | 100 |

Duplicate pocket card or certificate 10

* plus renewal fee.

ADMINISTRATION: Professional Licensing Agency

| | |
|------------------|-------------|
| REVENUE: FY 2001 | \$338,800 |
| FY 2002 | \$83,320 |
| FY 2003 | \$543,306 |
| FY 2004 | \$1,042,988 |
| FY 2005 | \$833,455 |

DISTRIBUTION: General Fund

BOARD OF FUNERAL AND CEMETERY SERVICE

IC 25-15-9-8 (5)
832 IAC 2-1-2

ACCT. NO. 1000-102760;
3490-127600

REVENUE BASE: Licensing fees for funeral homes, directors, director interns, and embalmers. A \$5 portion of each issuance or renewal fee is deposited in the Board's Education Fund.

RATE:

| | |
|--|------|
| Issuance (½ in odd years)/Renewal | \$50 |
| Intern Issuance/Renewal | 25 |
| Reciprocity | 200 |
| Examination | 50 |
| Restoration: | |
| Directors - renewal multiplied by the product of 2 times the number of 6-month periods from expiration, up to 4 years. | |
| After 4 years from expiration* | 30 |
| Homes - for each 6-month period from expiration* | 50 |
| Intern* | 25 |
| Duplicate pocket card or certificate | 10 |

* Restoration fee is in addition to the issuance fee.

ADMINISTRATION: Professional Licensing Agency

| REVENUE: | Funeral <u>Board</u> | Education <u>Fund</u> |
|----------|-------------------------|--------------------------|
| FY 2001 | \$324,092 | \$12,051 |
| FY 2002 | \$30,146 | \$825 |
| FY 2003 | \$77,620 | \$13,175 |
| FY 2004 | \$16,682 | \$1,225 |
| FY 2005 | \$137,101 | \$11,855 |

DISTRIBUTION: General Fund, Education Fund

BOARD OF REGISTRATION FOR LAND SURVEYORS

IC 23-1.5-2-9; 23-1.5-2-10;
 IC 25-1-6-4; 25-21.5-7-5
 865 IAC 1-11-1

ACCT. NO. 1000-102780

REVENUE BASE: Registration fees for land surveyors.

RATE:

| | |
|--|-------|
| Issue (8/1/even-7/31/odd) & Renewal | \$100 |
| Issue (8/1/odd-7/31/even) | \$50 |
| Issue for Professional Corporation | \$25 |
| Renewal for Professional Corporation | \$20 |
| Restoration fee | *\$10 |
| Examination Surveyor in Training | \$25 |
| Examination | \$60 |
| Proctoring Fee | \$75 |
| Application Fee (In-state candidate) | \$10 |
| Application Fee (Reciprocal candidate) | \$75 |
| Duplicate Pocket Card | \$10 |
| Duplicate Certificate | \$25 |

*plus unpaid renewal fees.

ADMINISTRATION: Professional Licensing Agency

REVENUE: Included in Professional Engineers

DISTRIBUTION: General Fund

PLUMBING COMMISSION

IC 25-28.5
 860 IAC 1-1-2.1, 2-1-6

ACCT. NO. 1000-102890

REVENUE BASE: Persons engaged in the business of plumbing.

RATE:

Issuance:

| | |
|---------------------------------|----------|
| Journeyman (even/odd year) | *\$30/15 |
| Contractor (even/odd year) | *100/50 |
| Corporation (even/odd year) | *100/50 |
| Temporary contractor (6 months) | *25 |
| Apprentice Registration | 10 |

Biennial Renewal:

| | |
|-------------|-----|
| Journeyman | 30 |
| Contractor | 100 |
| Corporation | 100 |
| Apprentice | 10 |

Examination:

| | |
|------------|----|
| Contractor | 50 |
| Journeyman | 30 |

Reinstatement:

| | |
|--------------------------------------|-------|
| 12/31 odd - 3/1 next even | **15 |
| 3/1 next even - 12/31 following odd: | |
| Journeyman | **100 |
| Contractor/corporation | **200 |

* plus Recovery Fund surcharge.

** plus renewal fees.

Each licensee also pays a surcharge not to exceed \$75 for contractors or \$30 for journeyman plumbers (in addition to the license fee) as self-insurance. If the Plumbers Recovery Fund goes below \$330,000, a surcharge is paid to maintain the fund at approximately \$400,000.

ADMINISTRATION: Professional Licensing Agency

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$52,909 |
| FY 2002 | \$350,582 |
| FY 2003 | \$57,791 |
| FY 2004 | \$613,357 |
| FY 2005 | \$89,105 |

DISTRIBUTION: General Fund, Plumbers Recovery Fund

PRIVATE DETECTIVES LICENSING BOARD

IC 25-30-1-17

ACCT. NO. 1000-123030

REVENUE BASE: Licensing fees paid by private detectives.

RATE:

| | |
|------------------------------|-------|
| Issuance/renewal | \$150 |
| Employee Identification Card | \$10 |
| Restoration | \$75 |

ADMINISTRATION: Professional Licensing Agency

| | |
|------------------|-----------|
| REVENUE: FY 2001 | \$149,930 |
| FY 2002 | \$123,746 |
| FY 2003 | \$164,638 |
| FY 2004 | \$135,941 |
| FY 2005 | \$162,722 |

DISTRIBUTION: General Fund

**REAL ESTATE APPRAISERS LICENSURE
AND CERTIFICATION BOARD**

IC 25-34.1-8

ACCT. NO. 1000-123220

876 IAC 3-2-7

REVENUE BASE: Licensing and certification fees for real estate, trainee, residential, and general appraisers. Licensees are not subject to the Real Estate Recovery Fund surcharge imposed by the Real Estate Commission on sales persons, brokers, or corporations.

RATE:

Examination:

| | |
|--------------------|-----------|
| Application | \$100 |
| Issuance: odd/even | **135/160 |
| Trainee | 100 |

Reciprocity:

| | |
|--------------------|-----------|
| Application | 100 |
| Issuance: odd/even | **135/160 |
| Trainee | 100 |

| | |
|-----------------|-------|
| Renewal | **160 |
| Trainee upgrade | 25 |

| | |
|---|-----|
| Temporary permit | 150 |
| Verification/ Duplicate | 10 |
| Prelicensure issuance/renewal, schools and courses | 500 |
| Continuing education providers issuance/renewal | 250 |

* plus renewal fee.

** includes federal registration fee.

ADMINISTRATION: Professional Licensing Agency

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$38,640 |
| | FY 2002 | \$185,078 |
| | FY 2003 | \$95,158 |
| | FY 2004 | \$444,769 |
| | FY 2005 | \$134,668 |

DISTRIBUTION: General Fund

REAL ESTATE COMMISSION

IC 25-34.1-3-9

ACCT. NO. 1000-102980

REVENUE BASE: At the time of initial licensure, each licensee pays a surcharge not to exceed \$15 (in addition to the license fee) as self-insurance. If the Real Estate Recovery Fund goes below \$450,000, an additional surcharge is paid to maintain the fund at approximately \$600,000.

RATE:

| | |
|--|---------------|
| Issuance/renewal -- Salesperson | \$25+Recovery |
| Issuance/renewal -- Broker | \$50+Recovery |
| Issuance/renewal -- Corp.& Partnership | \$50 |
| Restoration | |
| 1-120 days | \$20 |
| 121+ days | \$100 |

ADMINISTRATION: Professional Licensing Agency

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$1,024,062 |
| | FY 2002 | \$724,957 |
| | FY 2003 | \$1,001,853 |
| | FY 2004 | \$821,037 |
| | FY 2005 | \$1,013,665 |

DISTRIBUTION: General Fund

PROFESSIONAL STANDARDS BOARD

TEACHER LICENSING

IC 20-6.1-3-6

ACCT. NO. 6000-141800

515 IAC 1-2-19

REVENUE BASE: The fee charged for licensing action such as initial certification and renewal, limited license, duplications, and transcript evaluations was increased from \$5 to \$35, effective January 1, 2002. The licensing actions, such as conversion to a professional license and addition of new subject and endorsements that had been provided at no cost, were increased to \$35. However, substitute certificates were increased from \$5 to \$15. This fee applies to all types of licenses: (1) teaching; (2) school services personnel; (3) supervisory; and (4) administrative.

ADMINISTRATION: Professional Standards Board

| | | |
|----------|---------|-------------|
| Revenue: | FY 2001 | \$115,971 |
| | FY 2002 | \$442,336 |
| | FY 2003 | \$971,706 |
| | FY 2004 | \$1,079,704 |
| | FY 2005 | \$1,018,854 |

DISTRIBUTION: General Fund

DEPARTMENT OF STATE REVENUE

AIRCRAFT REGISTRATION

IC 6-6-6.5-3

ACCT. NO. 1000-102560-42120

REVENUE BASE: All aircraft are required to be registered with the Department of State Revenue. The registration and/or transfer fee is \$10 annually. Duplicate registrations are issued for a \$10 fee. A late fee of \$20 or 20% of the excise tax, whichever is greater, is charged on all late registrations.

ADMINISTRATION: Department of State Revenue

REVENUE: See Aircraft Dealer

DISTRIBUTION: General Fund

AIRCRAFT DEALER

IC 6-6-6.5-10

ACCT. NO. 1000-102560-42120

REVENUE BASE: All aircraft dealers are required to be registered with the Department of State Revenue. The fee is \$25 annually.

ADMINISTRATION: Department of State Revenue

| | | |
|-----------|---------|-----------|
| REVENUE:* | FY 2001 | \$118,894 |
| | FY 2002 | \$94,468 |
| | FY 2003 | \$76,481 |
| | FY 2004 | \$75,120 |
| | FY 2005 | \$100,483 |

*Annual revenue amount includes both aircraft dealer registration fees and aircraft registration fees.

DISTRIBUTION: General Fund

CHARITY GAMING LICENSE FEE

IC 4-32-7-4, 5;

ACCT. NO. 2650-110000-41100

4-32-9-3; 4-32-11

REVENUE BASE: Qualified organizations that conduct the following events: bingo, charity game nights, raffles, door prizes, festivals, or the sale of pull tabs, punchboards, and tip boards and that award more than \$1,000 in prizes for a single event and more than \$3,000 during a calendar year must obtain a license. Manufacturers and distributors of bingo cards, boards, sheets, or pads; other bingo supplies, devices, or equipment; or pull tabs, punchboards, and tip boards who sell to qualified organizations must also obtain a license.

RATE: Qualified Organizations

First year: \$25 per event

Renewal: Based on total gross revenue from allowable events held during the previous year, or on the total gross revenue from the previous event if the qualified organization obtained a special one-time event license.

| Gross Revenues | | | |
|----------------|-----------------|----------------------|------------|
| <u>Class</u> | <u>At Least</u> | <u>But Less Than</u> | <u>Fee</u> |
| A | \$ 0 | \$ 15,000 | \$ 25 |
| B | 15,000 | 25,000 | 75 |
| C | 25,000 | 50,000 | 200 |
| D | 50,000 | 75,000 | 350 |
| E | 75,000 | 100,000 | 600 |
| F | 100,000 | 150,000 | 900 |
| G | 150,000 | 200,000 | 1,200 |
| H | 200,000 | 250,000 | 1,500 |
| I | 250,000 | 300,000 | 1,800 |
| J | 300,000 | 400,000 | 2,500 |
| K | 400,000 | 500,000 | 3,250 |
| L | 500,000 | 750,000 | 5,000 |
| M | 750,000 | 1,000,000 | 6,750 |
| N | 1,000,000 | 1,250,000 | 8,500 |
| O | 1,250,000 | 1,500,000 | 10,000 |
| P | 1,500,000 | 1,750,000 | 12,000 |
| Q | 1,750,000 | 2,000,000 | 14,000 |
| R | 2,000,000 | 2,250,000 | 16,250 |
| S | 2,250,000 | 2,500,000 | 18,500 |
| T | 2,500,000 | 3,000,000 | 22,500 |
| U | 3,000,000 | | 25,000 |

| | |
|----------------|---------|
| Distributors: | \$2,000 |
| Manufacturers: | \$3,000 |

ADMINISTRATION: Department of State Revenue

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$4,260,504 |
| | FY 2002 | \$4,250,166 |
| | FY 2003 | \$4,101,888 |
| | FY 2004 | \$4,042,966 |
| | FY 2005 | \$3,890,185 |

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the costs of administration are subtracted is to be distributed quarterly to the Build Indiana Fund.

CHARITY GAMING PENALTIES

IC 4-32-12

ACCT. NO. 2650-110000-42000

REVENUE BASE: The Department of State Revenue may impose a civil penalty upon a qualified organization or individual for each violation of a charity gaming statute, rule, or regulation of the Department.

RATE: Not more than \$1,000 for the first violation, \$2,500 for the second violation, and \$5,000 for each additional violation. The Department may also impose an additional penalty of not more than \$100 for each day the penalty goes unpaid.

ADMINISTRATION: Department of State Revenue

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$37,875 |
| | FY 2002 | \$61,760 |
| | FY 2003 | \$99,550 |
| | FY 2004 | \$70,350 |
| | FY 2005 | \$115,375 |

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the cost of administration is subtracted is to be distributed quarterly to the Build Indiana Fund.

INTERNATIONAL REGISTRATION PLAN (IRP)

IC 9-28-4

ACCT. NO. 3010-109400-49170

REVENUE BASE: Under IRP, carriers pay registration fees through their base jurisdiction (home state) to jurisdictions in which they travel according to the percent of fleet miles traveled and the fee schedule operative in each jurisdiction.

ADMINISTRATION: Department of State Revenue pursuant to the "one-stop shopping" provisions in IC 6-8.1-4-4.

| | | |
|----------|---------|--------------|
| REVENUE: | FY 2001 | \$76,728,718 |
| | FY 2002 | \$80,293,679 |
| | FY 2003 | \$82,395,149 |
| | FY 2004 | \$86,453,951 |
| | FY 2005 | \$95,593,588 |

DISTRIBUTION: Motor Vehicle Highway Account

EMPLOYMENT AGENCY LICENSE FEE

IC 25-16-1-3

ACCT. NO. 1000-100900-41110

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: \$150 annually

ADMINISTRATION: Department of State Revenue

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$54,450 |
| | FY 2002 | \$57,900 |
| | FY 2003 | \$49,650 |
| | FY 2004 | \$43,800 |
| | FY 2005 | \$51,456 |

DISTRIBUTION: General Fund

MOTOR CARRIER FEES

IC 8-2.1

ACCT. NO. 2270-109000-42120

REVENUE BASE: A certificate or permit is required to transport passengers or property for compensation. Annual vehicle registration fees range between no charge and \$10 maximum depending upon the state in which the vehicle has a base plate.

Registration of interstate operating authority: \$25 for the first piece of authority registered. All additional registrations are \$10 each. Registration fees are waived if the vehicle is from one of the following states which has a reciprocity agreement with the state of Indiana: California, Iowa, Massachusetts, Minnesota, Missouri, Ohio, Oklahoma, South Dakota, or Texas.

All revenue collected under IC 8-2.1 is deposited in the Motor Carrier Regulation Fund. Any monies remaining in the fund at the end of the fiscal year in excess of \$500,000 is transferred to the Motor Vehicle Highway Account. (IC 8-2.1-23)

RATE:

- \$50 - Emergency temporary application.
- \$50 - Temporary application.
- \$50 - Permanent application.
- \$50 - Reinstatement of common or contract intrastate authority.
- \$25 - Interstate commerce certificate of authority not requiring a hearing.
- \$25 - Name change.
- \$20 - Publication or republication fee when public hearing is required.
- \$50 - Petition to alter or change a common carrier certificate or contract carrier permit.
- \$50 - Public hearing for abandonment of service.
- \$15 - Permission to deviate from tariff publishing regulations.
- \$25 - Petition for rehearing of an application for a common carrier certificate.
- \$100 - Broker's License (IC 8-2.1-18-26).

ADMINISTRATION: Department of Revenue,
Special Tax Division

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$2,514,219 |
| | FY 2002 | \$1,998,732 |
| | FY 2003 | \$2,240,838 |
| | FY 2004 | \$2,128,231 |
| | FY 2005 | \$2,296,740 |

DISTRIBUTION: Motor Carrier Regulation Fund

SECRETARY OF THE STATE

ADMINISTRATION

IC 33-16-2-1; 25-11-1-3; ACCT. NO. 1000-100400-42100
9-30-2-8

RATE:

Motor Clubs--Any motor club which guarantees to pay fines and costs for traffic violations must file a bond and pay an annual fee of \$50 to the Secretary of State.

Notary Public Commissions--A \$5 fee is charged for each commission issued to a notary public. A \$5 fee is charged for each duplicate commission.

Collection Agencies--A \$100 license fee is collected for a collection agency. There is also a fee of \$30 for each branch. Licenses and application fees must be received biennially before December 15.

ADMINISTRATION: Secretary of State

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$183,752 |
| | FY 2002 | \$137,035 |
| | FY 2003 | \$107,239 |
| | FY 2004 | \$114,880 |
| | FY 2005 | \$107,435 |

DISTRIBUTION: General Fund

CORPORATIONS

IC 15-7-1-29; 23-1-18-3; ACCT. NO. 1000-100400-41100
23-16-12-4; 23-17-29-3;
23-18-12-3

REVENUE BASE AND RATES:

Agricultural Cooperatives

To file articles of incorporation, issuing
membership certificates, but no stock

\$5

To issue capital stock

\$5 for first \$5,000 +
\$0.01 for each addl. \$100

An increase in capital stock follows the same scale as above.

| | |
|--|--|
| Any other certificate | \$5 |
| Filing biennial report | \$2 |
| Filing designation of or change of resident agent for any association | \$1 |
| For each certificate | \$1 (+ \$0.50 for Great Seal of State of Indiana) |

Business Corporation Filing Fees

The Secretary of State shall collect the following fees when documents are delivered to the Secretary of State for filing:

| <u>Document</u> | <u>Fee</u> |
|---|------------|
| (1) Articles of incorporation | \$90 |
| (2) Application for use of indistinguishable name | \$20 |
| (3) Application for reserved name | \$20 |
| (4) Application for renewal of reserved name | \$20 |
| (5) Notice of transfer of reserved name | \$20 |
| (6) Application for registered name (Foreign corporations only) | \$30 |
| (7) Application for renewal of registered name | \$30 |
| (8) Corporation's statement of change of registered agent or registered office or both | No fee |
| (9) Agent's statement of change of registered office for each affected corporation | No fee |
| (10) Agent's statement of resignation | No fee |
| (11) Amendment of articles of incorporation | \$30 |
| (12) Restatement of articles of incorporation with amendments of articles | \$30 |
| (13) Articles of merger or share exchange | \$90 |
| (14) Articles of dissolution | \$30 |
| (15) Articles of revocation of dissolution | \$30 |
| (16) Certificate of administrative dissolution | No fee |
| (17) Application for reinstatement following administrative dissolution | \$30 |
| (18) Certificate of reinstatement | No fee |
| (19) Certificate of judicial dissolution | No fee |
| (20) Application for certificate of authority (Foreign corporations) | \$90 |
| (21) Application for amended certificate of authority | \$30 |
| (22) Application for certificate of withdrawal | \$30 |
| (23) Certificate of revocation of authority to transact business | No fee |
| (24) Biennial report, in writing or by fax | \$30 |
| (25) Biennial report, by electronic medium | \$20 |

| | |
|--|------|
| (26) Articles of correction | \$30 |
| (27) Application for certificate of existence or authorization | \$15 |
| (28) Any other document required or permitted to be filed by this article | \$30 |

Domestic and Foreign Business Trusts

Articles of incorporation have an original filing fee of \$20.

Limited Partnership and Limited Liability Company Filing Fees

The Secretary of State shall collect the following fees when the documents described in this section are delivered by a domestic or foreign limited partnership or limited liability company to the Secretary of State for filing:

| <u>Document</u> | <u>Fee</u> |
|--|------------|
| (1) Application for reservation of name | \$20 |
| (2) Application for use of indistinguishable name | \$20 |
| (3) Application for renewal of reserved name | \$20 |
| (4) Notice of transfer or cancellation of reservation | \$20 |
| (5) Application of registered name | \$30 |
| (6) Application for renewal of registered name | \$30 |
| (7) Notice of change of registered agent's business address | No fee |
| (8) Statement of resignation of agent | No fee |
| (9) Certificate of limited partnership | \$90 |
| (10) Certificate of amendment | \$30 |
| (11) Certificate of cancellation | \$90 |
| (12) Restated certificate of limited partnership or registration | \$30 |
| (13) Restated certificate of limited partnership or registration with amendments | \$30 |
| (14) Application of registration | \$90 |
| (15) Certificate of change of application | \$30 |
| (16) Certificate of cancellation of registration | \$30 |
| (17) Statement of change of registered agent | No fee |
| (18) Application for certificate of existence or authorization | \$15 |
| (19) Any other document required or permitted to be filed under this article, incl. an application for any other certificates or certification certificate (except for any such other certi- ficates that the Secretary of State may determine to issue without addl. fee in connection with particular filings) | \$30 |

Not-For-Profit Corporations Filing Fees

The Secretary of State shall collect the following fees when the documents described in this subsection are delivered to the Secretary of State for filing:

| | |
|--|--------|
| (1) Articles of Incorporation | \$30 |
| (2) Application for use of indistinguishable name | \$20 |
| (3) Application for reserved name | \$20 |
| (4) Notice of transfer of reserved name | \$20 |
| (5) Application for renewal of reservation | \$20 |
| (6) Application for registered name | \$30 |
| (7) Application for renewal of registered name | \$30 |
| (8) Corporation's statement of change of registered agent or registered office or both | No fee |
| (9) Agent's statement of change of registered office for each affected corporation | No fee |
| (10) Agent's statement of resignation | No fee |
| (11) Amendment of articles of incorporation | \$30 |
| (12) Restatement of articles of incorporation with amendments | \$30 |
| (13) Articles of merger | \$30 |
| (14) Articles of dissolution | \$30 |
| (15) Articles of revocation of dissolution | \$30 |
| (16) Certificate of administrative dissolution | No fee |
| (17) Application for reinstatement following administrative dissolution | \$30 |
| (18) Certificate of reinstatement | No fee |
| (19) Certificate of judicial dissolution | No fee |
| (20) Application for certificate of authority | \$30 |
| (21) Application for amended certificate of authority | \$30 |
| (22) Application for certificate of withdrawal | \$30 |
| (23) Cert. of revocation of authority to transact business | No fee |
| (24) Annual report | \$10 |
| (25) Annual report by electronic medium | \$5 |
| (26) Certificate of existence | \$15 |
| (27) Any other document required or permitted to be filed by this article | \$30 |

Trademark Registration

Any person adopting and using a trademark may register it for a ten-year period upon payment of \$10. There is also a \$10 fee for assignment of a trademark or renewal of a trademark.

The Secretary of State shall collect a fee of \$5 to \$10 each time process is served on the Secretary of State under this chapter. If the party to a proceeding causing service of process prevails in the proceeding, then that party is entitled to recover this fee as costs from the nonprevailing party.

The Secretary of State shall collect the following fees for copying and certifying the copy of any filed document relating to a domestic or foreign corporation:

- | | |
|--------------------------|------|
| (1) Per page for copying | \$1 |
| (2) For the certificate | \$15 |

ADMINISTRATION: Secretary of State

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$5,714,806 |
| | FY 2002 | \$5,562,462 |
| | FY 2003 | \$5,892,345 |
| | FY 2004 | \$5,298,286 |
| | FY 2005 | \$5,417,792 |

DISTRIBUTION: General Fund

ELECTION DIVISION

IC 3-9-4 ACCT. NO. 6000-128600-42000

REVENUE BASE: The Election Commission is allowed to assess civil penalties for: (1) failure to file a report with the Commission in the manner required under IC 3-9-5; (2) failure to file a statement of organization required under IC 3-9-1; and (3) additional violations listed under IC 3-9-4-16 and IC 3-9-4-18. The amount of the civil penalties assessed is determined by the Election Commission.

ADMINISTRATION: Election Division, Secretary of State

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$15,044 |
| | FY 2002 | \$6,106 |
| | FY 2003 | \$17,299 |
| | FY 2004 | \$5,041 |
| | FY 2005 | \$8,540 |

DISTRIBUTION: Campaign Finance Enforcement Fund

SECURITIES

IC 23-2-2.5-43, 23-2-4-2
23-2-4-5, 23-2-1-6

REVENUE BASE:

Franchise Regulation - The fee for filing an application for registration of the sale of franchises is \$500. The annual renewal is \$250. There is a \$50 filing fee for a post-effective amendment.

Loan Broker

| | |
|--------------------------------------|-------|
| Application Fees | \$200 |
| Renewal Fee | \$200 |
| (All renewals are valid for 2 years) | |

Retirement Home Registration

| | |
|----------------------------------|-------|
| Retirement Home Registration Fee | \$250 |
| Annual Disclosure Statement Fee | \$100 |
| Renewal | \$100 |
| Guaranty Association Fund Fee | \$100 |

Securities Regulation - There is a \$100 filing fee for exempt securities. There are registration fees for broker-dealers, agents, or investment advisors.

| RATE: | <u>Registration</u> | <u>Renewal</u> |
|--------------------|---------------------|----------------|
| Broker-dealers | \$200 | \$100 |
| Investment advisor | \$100 | \$50 |
| Agent | \$25 | \$25 |
| Duplicate license | | \$5 |

There is a registration fee for securities equal to 1/20th of 1% of the maximum aggregate offering price with a minimum fee of \$250 and a maximum fee of \$1,000.

Notice filing fee for investment companies is \$500 if net assets of \$10 million or less, \$1,000 otherwise; and an annual report fee of \$250 plus 1/20 of 1% of net securities sold, with a maximum of \$2,000.

ADMINISTRATION: Securities Commissioner

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$6,757,807 |
| | FY 2002 | \$5,976,108 |
| | FY 2003 | \$5,603,432 |
| | FY 2004 | \$5,534,546 |
| | FY 2005 | \$5,900,977 |

DISTRIBUTION: General Fund; Retirement Home
Guaranty Fund; Loan Broker Regulation Account

UNIFORM COMMERCIAL CODE

IC 26-1

ACCT. NO. 1000-100430-42150

REVENUE BASE: The Uniform Commercial Code Division charges fees for filing, indexing, and furnishing copies of information in its files. The fee is \$4 for a regular form. An additional 50¢ is charged for filing in the fixture file and copying pages. There is a \$1 fee both for showing whether a statement is on file and for filing and indexing financial statements.

ADMINISTRATION: Secretary of State

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$410,366 |
| | FY 2002 | \$489,706 |
| | FY 2003 | \$354,981 |
| | FY 2004 | \$286,638 |
| | FY 2005 | \$210,440 |

DISTRIBUTION: General Fund

**SOLDIERS' AND SAILORS'
CHILDREN'S HOME**

**SOLDIERS' AND SAILORS'
CHILDREN'S HOME-SUPPORT**

IC 16-33-4-17

ACCT. NO. 3910-158000-42200

REVENUE BASE: Students' parents or guardians are billed for all or part of their cost of maintenance at the home. All revenues are dedicated to the Maintenance Fund and available for construction, renovation, and maintenance.

ADMINISTRATION: Soldiers' and Sailors' Children's Home

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$52,202 |
| | FY 2002 | \$77,944 |
| | FY 2003 | \$68,107 |
| | FY 2004 | \$94,644 |
| | FY 2005 | \$135,850 |

DISTRIBUTION: Soldiers' and Sailors' Children's Home
Maintenance Fund

STATE POLICE

ACCIDENT REPORTS

IC 9-29-11-1

ACCT. NO. 3130-110000-42100

REVENUE BASE: A fee of \$3 is charged for copies of accident reports. Revenue is deposited in a special fund for any reasonable purpose related to accident prevention or the keeping of records.

ADMINISTRATION: State Police

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2001 | \$107,931 |
| | FY 2002 | \$99,477 |
| | FY 2003 | \$89,153 |
| | FY 2004 | \$102,039 |
| | FY 2005 | \$90,268 |

DISTRIBUTION: Accident Report Account

FIREARMS

IC 35-47-2-4; 35-47-2-15

ACCT. NO. 1000-101000-41000

REVENUE BASE: Issuance of a 4-year license to carry a pistol for hunting or target practice costs \$5. An unlimited 4-year license to carry a pistol costs \$15. A retail handgun dealer must obtain a 2-year license which costs \$20. About 75% of total revenue comes from unlimited license fees.

ADMINISTRATION: State Police

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$1,028,422 |
| | FY 2002 | \$1,363,973 |
| | FY 2003 | \$1,105,328 |
| | FY 2004 | \$1,024,988 |
| | FY 2005 | \$1,003,256 |

DISTRIBUTION: General Fund

LIMITED CRIMINAL HISTORY CHECK

IC 5-2-5-7; 10-13-3-2, 30

ACCT. NO. 1000-101000-42810

REVENUE BASE: Requests for a limited criminal history are \$15. There is also an interdepartmental billing of \$7 for most state agencies requesting a limited criminal history.

ADMINISTRATION: State Police

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$1,752,502 |
| | FY 2002 | \$1,504,334 |
| | FY 2003 | \$1,574,923 |
| | FY 2004 | \$1,400,924 |
| | FY 2005 | \$1,608,252 |

DISTRIBUTION: General Fund

NATIONAL CRIMINAL HISTORY CHECK

IC 10-13-3

ACCT. NO. 6000-109800

REVENUE BASE: Fingerprint charges: If done by the State Police, fingerprinting is included in the \$39 charge. If done locally and sent in to the State Police, locals may assess a fingerprinting fee. Of the \$39, \$24 goes to the FBI and \$15 goes to the state General Fund.

| | | |
|----------|---------|-----------|
| REVENUE: | FY 2002 | \$61,684 |
| | FY 2003 | \$83,403 |
| | FY 2004 | \$359,634 |
| | FY 2005 | \$300,283 |

DISTRIBUTION: General Fund

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-20-6

ACCT. NO. 4000-100900-41040

REVENUE BASE: The Department of Transportation can issue special permits to allow vehicles in excess of maximum size or weight limits to travel on Indiana highways.

RATE: Special permits issued to exceed the legal length, width, or height limit for vehicles.

- | | | |
|----|--|-------|
| 1. | All permits excluding numbers 2 and 3 | \$ 20 |
| 2. | Permits issued to exceed 95' in overall length, 148" overall width, or the height limit. | \$30 |
| 3. | 90-day permit | \$100 |

Special permits issued to exceed the legal weight limit.

- | | | |
|----|---------------------------|-------------|
| 1. | Trip permit | \$ 20 |
| 2. | Mileage fees | |
| | 80,000 lbs.-108,000 lbs. | \$0.35/mile |
| | 108,001 lbs.-150,000 lbs. | \$0.60/mile |
| | Over 150,000 lbs. | \$1.00/mile |
| 3. | 90-day permit | \$200 |

Special permits issued for a combination of the above would be the greater of the above two fees.

Other fees

- | | | |
|----|---------------------------|-------|
| 1. | Annual toll road gate fee | \$ 20 |
|----|---------------------------|-------|

Permit holders are responsible for any damage. Also included in the total are permits for mobile home transportation, driveway cuts, pole line permits, overhead permits, and billboard permits.

ADMINISTRATION: Department of Transportation

| | | |
|----------|---------|--------------|
| REVENUE: | FY 2001 | \$11,444,765 |
| | FY 2002 | \$11,849,531 |
| | FY 2003 | \$11,041,106 |
| | FY 2004 | \$10,942,266 |
| | FY 2005 | \$12,090,416 |

DISTRIBUTION: State Highway Fund

TREASURER OF THE STATE

INTEREST ON SURPLUS STATE FUNDS

IC 5-13-10-5

ACCT. NO. 1000-100480-42510,
42500, 42540

REVENUE BASE: The Board of Finance may, upon certification by the Treasurer, invest surplus funds of the state in certificates of deposit, passbook savings accounts and repurchase agreements of banks, trust companies, building and loan associations, and savings and loan associations. Deposits made in building and loan or savings and loan associations may not exceed the maximum amount insured by the Federal Savings and Loan Insurance Corporation. In addition to these investment instruments, the state can invest idle cash balances in U.S. government securities (bills, bonds, and notes issued by the federal government).

ADMINISTRATION: Treasurer of State

| | | |
|----------|---------|---------------|
| REVENUE: | FY 2001 | \$130,427,267 |
| | FY 2002 | \$61,496,953 |
| | FY 2003 | \$21,452,685 |
| | FY 2004 | \$21,343,304 |
| | FY 2005 | \$29,875,258 |

DISTRIBUTION: General Fund

INDIANA UTILITY REGULATORY COMMISSION

PUBLIC UTILITY FEES

IC 8-1-6-1,4,8

ACCT. NO. 3200-120000

REVENUE BASE: Each public utility must pay up to 0.0015 of its gross intrastate operating revenues for the preceding calendar year. The actual percentage is based upon the budgets of the Indiana Utility Regulatory Commission (IURC) and the Office of the Utility Consumer Counselor and total intrastate utility revenues reported to the Commission. The fee is computed annually and paid quarterly. There is a penalty of 1% per month for any delinquent payment.

The fees collected are deposited in the Public Utility Fund to pay expenses of the Commission, the Utility Consumer Counselor, and to establish a \$250,000 contingency fund. If revenues exceed expenditures, resulting reversions are applied in determining the fee for the subsequent year.

ADMINISTRATION: Indiana Utility Regulatory Commission

REVENUE: Included in the revenue below are the fees municipal utilities are assessed on the basis of the costs incurred by the IURC during the course of an investigation or hearing.

| | |
|---------|--------------|
| FY 2001 | \$8,565,656 |
| FY 2002 | \$9,523,680 |
| FY 2003 | \$10,940,000 |
| FY 2004 | \$10,594,088 |
| FY 2005 | \$11,668,201 |

DISTRIBUTION: Public Utility Fund

VETERANS' HOME

VETERANS' HOME-COMFORT & WELFARE FUND

IC 10-17-9-7, 9, 16

ACCT. NO. 1000-105700

REVENUE BASE: All money collected from residents is deposited in the Veterans' Home Comfort and Welfare Fund, which shall be used for the comfort and welfare of the members and in part to reimburse the General Fund in an amount to be specified by the General Assembly. All excess shall be placed in the Veterans' Home Building Fund.

Twenty percent of any money collected from the federal government shall be deposited in the Veterans' Home Building Fund and can be used for maintenance, remodeling, or repair of buildings. Eighty percent of collections shall be deposited in the state General Fund for reimbursement of operating expenses of the home.

ADMINISTRATION: Indiana Veterans' Home

| | | |
|----------|---------|-------------|
| REVENUE: | FY 2001 | \$9,723,068 |
| | FY 2002 | \$8,564,291 |
| | FY 2003 | \$9,211,056 |
| | FY 2004 | \$8,895,888 |
| | FY 2005 | \$9,658,291 |

DISTRIBUTION: Veterans' Home Comfort & Welfare Fund; State General Fund; Veterans' Home Building Fund

WORKER'S COMPENSATION BOARD

INDEPENDENT CONTRACTOR FEE

IC 22-3-2-14.5

ACCT. NO. 2610-122000

REVENUE BASE: All individuals in the construction trade who meet the definition of an independent contractor.

RATE: \$20

ADMINISTRATION: Worker's Compensation Board, Department of State Revenue

| REVENUE: | Worker's Compensation | Department. of State Revenue |
|----------|--------------------------|---------------------------------|
| FY 2001 | \$46,230 | \$0 |
| FY 2002 | \$92,615 | \$30,665 |
| FY 2003 | \$94,210 | \$32,005 |
| FY 2004 | \$105,290 | \$36,490 |
| FY 2005 | \$110,010 | \$36,470 |

DISTRIBUTION: The fee increased in FY 2002 from \$5 to \$20. The Department of State Revenue collects the fee and retains \$5. The \$5 fee is deposited in the Department of State Revenue Independent Contractor Information Account. The remaining \$15 is deposited in the Worker's Compensation Supplemental Administrative Account.

SECOND INJURY FUND

IC 22-3-3-13

ACCT. NO. 6000-190000

REVENUE BASE: Total amount of all worker's compensation paid to injured employees or their beneficiaries.

RATE: Annual assessment of up to 2.5% of the total amount of all worker's compensation paid to injured employees or their beneficiaries if balance in Second Injury Fund is less than \$500,000.

ADMINISTRATION: Worker's Compensation Board

| REVENUE: | <u>Assessments</u> | <u>Payouts</u> | <u>Fund Balance</u> |
|----------|--------------------|----------------|---------------------|
| FY 2001 | \$2,015,558 | \$2,278,406 | \$1,057,249 |
| FY 2002* | \$3,033,618 | \$2,584,877 | \$1,505,990 |
| FY 2003 | \$2,708,851 | \$2,904,708 | \$1,518,133 |
| FY 2004 | \$2,954,394 | \$2,826,962 | \$1,645,565 |
| FY 2005 | \$2,588,001 | \$3,400,784 | \$832,782 |

*The assessment for FY 2002 was increased from 1.5% to 2.5%.

DISTRIBUTION: Payments from the Fund are for the following purposes:

(a) If an employee had previously lost or lost the use of one hand, one arm, one foot, one leg, or one eye, and the employee subsequently loses or loses the use of the other hand, arm, foot, leg, or eye, the employer is only liable for the loss due to the second injury. However, in addition to the payment for the second injury, the employee also is paid the remainder of the compensation that would be due for the total permanent impairment. The additional payment is from the Second Injury Fund.

(b) The cost of repairs to or replacements for the artificial members, braces, or prosthodontics that result from a compensable injury and are due to medical necessity or normal wear and tear.

(c) Additional compensation to an employee who can prove continuing permanent total disability and who exhausts the maximum benefits allowed under statute.

SELF-INSURANCE FEE

IC 22-3-5-1

ACCT. NO. 2610-122000

REVENUE BASE: Any employer that wishes to be self-insured for worker's compensation.

| | | |
|--------------|-------------------------|-------|
| RATE: | Initial application fee | \$500 |
| | Annual renewal fee | \$250 |
| | Late filing fee | \$250 |

ADMINISTRATION: Worker's Compensation Board

| | | |
|----------|---------|----------|
| REVENUE: | FY 2001 | \$71,500 |
| | FY 2002 | \$49,750 |
| | FY 2003 | \$51,750 |
| | FY 2004 | \$56,250 |
| | FY 2005 | \$48,250 |

DISTRIBUTION: Worker's Compensation Supplemental
Administrative Fund

DEPARTMENT OF WORKFORCE DEVELOPMENT

SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND

IC 22-4-25

ACCT. NO. 6750-151400

REVENUE BASE: This fund consists of money collected as interest and penalties on employers delinquent in unemployment taxes. Generally, the money in this fund shall be used by the Unemployment Insurance (UI) Board for the payment of refunds of interest on delinquent contributions and penalties improperly collected, and the costs of administration which are found not to be validly chargeable against federal grants or other funds received. Expenditures from this fund shall not be made until the UI Board finds that no other funds are available or can be properly used to finance such expenditures.

ADMINISTRATION: Dept. of Workforce Development

| | | |
|-----------------|---------|-------------|
| REVENUE: | FY 2001 | \$3,944,885 |
| | FY 2002 | \$4,675,894 |
| | FY 2003 | \$3,700,228 |
| | FY 2004 | \$5,181,234 |
| | FY 2005 | \$5,669,897 |

DISTRIBUTION: Special Employment and Training Services Fund

UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4

ACCT. NO. 6720-151100

REVENUE BASE: The purpose of the unemployment compensation system is to provide a systematic accumulation of funds to provide benefits to the unemployed during periods of unemployment. Employers pay into the Unemployment Insurance Benefit Fund based upon statutorily determined rate schedules or, if qualified, may elect to make payments in lieu of contributions (i.e., required reimbursements by employers of benefits paid).

ADMINISTRATION: Dept. of Workforce Development,
Division of Employment and Training Services

REVENUE:

| <u>Fiscal Year</u> | <u>Tax Revenue</u> | <u>Interest Earned</u> | <u>Benefit Payouts</u> | <u>Ending Balance*</u> |
|---------------------------|---------------------------|-------------------------------|-------------------------------|-------------------------------|
| 2001* | \$250,282,720 | \$102,477,004 | \$458,993,289 | \$1,471,935,840 |
| 2002* | \$245,203,864 | \$115,595,859 | \$702,618,608 | \$1,276,912,901 |
| 2003* | \$332,679,503 | \$74,224,126 | \$724,753,529 | \$956,304,499 |
| 2004* | \$439,039,009 | \$50,911,727 | \$741,140,402 | \$692,432,188 |
| 2005* | \$569,435,164 | \$33,907,722 | \$692,816,422 | \$610,468,483 |

*Fund Balance does not equal prior year Fund Balance plus Tax Revenue and Interest Earning minus Benefits because of refunds and returned checks.

DISTRIBUTION: Unemployed individuals.

COMMON SCHOOL FUND

IC 21-1-1 to IC 21-1-10

ACCT. NO. 6660-105200

Article 8 of the Constitution of Indiana specifies that income from the Common School Fund shall be inviolably appropriated to the support of common schools and to no other purpose.

The Common School Fund may be used to:

assist local school corporations and school townships in financing school building construction and educational technology programs through school loans;

make advances to school corporations and to school townships in order to aid in disaster loss; and

make advances to school corporations and to school townships for certain anticipated transfer tuition costs.

Currently, revenue collections are deposited into the Common School Fund from the following sources: (a) various fines and forfeitures (IC 21-1-3-7); (b) balances exceeding \$500,000 from the Abandoned Property Fund (IC 32-9-1.5-34); (c) unclaimed funds (IC 32-9-8-4); and (d) escheated estates (IC 21-1-1-1).

Revenues (other than collection revenues) include but are not limited to loan repayments from school corporations and school townships as well as investments made from the Treasurer's Office.

REVENUE:

| | <u>2001</u> | <u>2002</u> | <u>2003</u> |
|--------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fines & Forfeitures | \$6,161,794 | \$6,987,068 | \$6,740,475 |
| Abandoned Property | 25,000,000 | 30,000,000 | 25,000,000 |
| Unclaimed Funds | 340,365 | 680,440 | 718,258 |
| Escheated Estates | <u>29,845</u> | <u>213,556</u> | <u>206,853</u> |
| Total Revenue Coll. | \$31,532,004 | \$37,881,064 | 32,665,586 |
| Loan Repayment | 18,331,874 | 73,270,584 | 24,078,020 |
| Sale of Investment | <u>312,625,092</u> | <u>507,824,812</u> | <u>514,341,133</u> |
| Total Collections | <u>\$362,488,970</u> | <u>\$618,976,461</u> | <u>\$571,084,739</u> |

| | <u>2004</u> | <u>2005</u> |
|--------------------------|-------------------------------|-----------------------------|
| Fines & Forfeitures | \$7,061,656 | \$5,297,465 |
| Abandoned Property | 0* | 0* |
| Unclaimed Funds | 0* | 0* |
| Escheated Estates | <u>57,631</u> | <u>448,431</u> |
| Total Revenue Coll. | 7,119,287 | 5,745,896 |
| Loan Repayment | 138,683,470 | 28,786,017 |
| Sale of Investments | <u>879,975,688</u> | <u>616,370,763</u> |
| Total Collections | <u>\$1,025,778,445</u> | <u>\$650,902,676</u> |

*The Abandoned Property revenue was transferred to the state General Fund for FY 2004 and FY 2005. There were no unclaimed funds deposited for FY 2004 and FY 2005.

Source: Auditor of State

Unobligated reserves, the total fund equity, and the year-end percentage:

| <u>Fiscal Year</u> | <u>Unobligated Reserves</u> | <u>Total Fund Equity</u> | <u>Year-End Percentage</u> |
|--------------------|-----------------------------|--------------------------|----------------------------|
| 2001 | \$24,708,272 | \$427,727,709 | 5.8% |
| 2002 | \$54,486,229 | \$465,611,296 | 11.7% |
| 2003 | \$39,005,094 | \$498,276,089 | 7.8% |
| 2004 | \$49,477,931 | \$505,395,376 | 9.8% |
| 2005 | \$32,742,307 | \$511,411,272 | 6.4% |

Source: Treasurer of State

HIGHWAY ACCOUNTS

VEHICLE HIGHWAY ACCOUNTS

IC 8-14-1-3

Motor Vehicle Highway Account

IC 8-14-2

Highway, Road, & Street Fund

I. Method of Distribution

- A. All refunds come from the Motor Vehicle Highway (MVH) Account.
- B. Money in the Motor Vehicle Highway Account and the Highway, Road, & Street Fund is distributed monthly by the Auditor of State to the respective units of government.

II. Motor Vehicle Highway Account receives 75% of Gas Tax and 75% of Special Fuel Tax collections (less administrative expenses and the first \$25,000,000 collected from each tax), plus motor vehicle registration fees, and 45.5% of the Motor Carrier Surtax. Net amount in the account is distributed as follows:

- A. 15% to cities and towns--based on population of city compared to total city populations.
- B. 32% to counties with the following formula--5% equally to all counties, 65% on basis of actual county road miles to total county road miles, 30% based on motor vehicle registrations compared to total motor vehicle registrations statewide.
- C. 53% to the State Department of Transportation.

III. Highway, Road, and Street (HRS) Fund receives 25% of the Gas Tax, 25% of the Special Fuel Tax, increased fees under IC 9-1-1, and 25% of the alternative fuel use decal revenue.

- A. State Highway Fund--Department of Transportation receives 55% of the amount in the HRS fund plus all revenues from the Motor Carrier Fuel Tax, and 45.5% of the Motor Carrier Surtax.
- B. Local Road and Street Account -- receives 45% of the amount in the HRS Fund. This fund is distributed to each county based on county passenger car registrations as compared to total passenger car registrations.

1. Suballocation

- a) Counties with a population of more than 50,000
 - i) 60% based on population of unit to total population of the county.
 - ii) 40% on ratio of unit's street mileage to total road mileage in the county.
- b) County population of 50,000 or less
 - i) 20% based on population of unit to total population of the county.
 - ii) 80% on ratio of unit's street mileage to total road mileage in the county.

IV. Special Distribution Account consists of \$25 million from Gas Taxes and the first \$25 million from Special Fuel Taxes. Forty percent is distributed to the INDOT; 30% to cities, towns, and counties based on local road and street formulas; and 30% to cities, towns, and counties based on the Motor Vehicle Highway formula.

V. Uses of Motor Vehicle Highway Distribution

A. Distribution to Counties

- 1. construction, reconstruction, and maintenance;
- 2. purchase, rental, and repair of highway equipment;
- 3. painting of bridges;
- 4. land acquisition;
- 5. construction of storage buildings; and
- 6. fuel oil and supplies.

B. Distribution to Cities & Towns

- 1. construction, reconstruction, and maintenance;
- 2. oiling, sprinkling, snow removal, weed and tree cutting, and cleaning of highways;
- 3. purchase or lease of highway construction equipment;
- 4. traffic signs and signals;
- 5. safety zones and devices;
- 6. traffic policing and safety (however, a unit may not spend more than 10% of the distribution for this

purpose unless the population is less than 5,000, and then they can spend 15%); and

7. painting of structures.

C. Working Balance for Matching of Federal and Local Money for Highway Projects

1. Monies may be appropriated to the Department of Transportation for the purpose of maintaining a sufficient working balance in accounts established primarily to facilitate the matching of federal and local money for highway projects.

VI. Uses of Highway, Road, & Street Fund

A. State Highway Fund

Funds must be appropriated.

B. Local Road & Street Account

1. engineering and land acquisition;
2. construction, maintenance, resurfacing, restoration, or rehabilitation;
3. payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; or
4. any local costs required to undertake a recreational or reservoir road project.

**STATE OF INDIANA
DISTRIBUTION OF MOTOR VEHICLE HIGHWAY FUND
JULY 1, 2004 TO JUNE 30, 2005**

Gross Receipts:

| | |
|--|-------------|
| Motor Fuel Tax | 319,446,558 |
| Special Fuel | 157,558,646 |
| Motor Carrier Surtax & Highway User Fee | 43,171,600 |
| Trip Permit Fee | 77,280 |
| Motor Carrier Fund Surplus | 939,989 |
| Vehicle License, Title & Driver's License Fees | 129,868,997 |
| International Registration Plan Revenue | 94,558,615 |
| Reinstatement Fees & Driver Court Fees | 1,989,261 |
| Defensive Driver School | 343,870 |
| MVH Fund's Share of Abandoned Vehicle Fund | 357,684 |
| MVH Fund's Share of Odometer Fund | 329,899 |
| Bureau of Motor Vehicles Misc Receipts | 24,942 |
| MVH Fund's Share of State Court Cost | 3,613,595 |
| State Police Misc Receipts & MCSAP - Federal | 492 |
| State Police Sale of Personal Property | 374,387 |
| Traffic Safety - Federal | 18,556,352 |
| Traffic Safety Miscellaneous Receipts | 205,185 |

| | | |
|-----------------------------------|--------------------|--------------------|
| Miscellaneous Receipts | 119,293 | |
| Total Gross Receipts | 771,536,644 | |
| Less: Gas Tax Refunds | 2,254,285 | |
| Special Fuel Refunds | 44,790,681 | |
| Net Receipts | | 724,491,678 |
| Fund Expenses: | | |
| State Police: | | |
| Administrative | 118,466,338 | |
| Pension | 7,591,299 | |
| Supplemental Pension | 2,866,946 | |
| Benefits | 2,972,347 | |
| Gross State Police Expense | 131,896,930 | |
| Less: General Fund Reimbursement | 54,875,127 | |
| Motor Carrier Fund Reimbursement | 5,490,636 | |
| Toll Road Reimbursement | 1,431,407 | |
| Gaming Commission Reimbursement | 8,347,057 | |
| Grant Reimbursements | 7,049,406 | |
| Misc Reimbursements | 1,259,664 | |
| Net State Police Expense | 53,443,632 | |

Other Fund Expenses

| | |
|--|----------------|
| Bureau of Motor Vehicles | 42,755,499 |
| Dept. of Revenue - Motor Fuel Tax Division | 9,762,440 |
| Traffic Safety | 16,276,354 |
| Traffic Safety Education | 260,833 |
| Highway Safety Plan | 154,463 |
| Audit Expense | <u>602,128</u> |

Total Other Fund Expenses **69,811,717**

Total Net Fund Expenses **123,255,350**

Amount Available for Distribution (net receipts less total net fund exp.) **601,236,329**

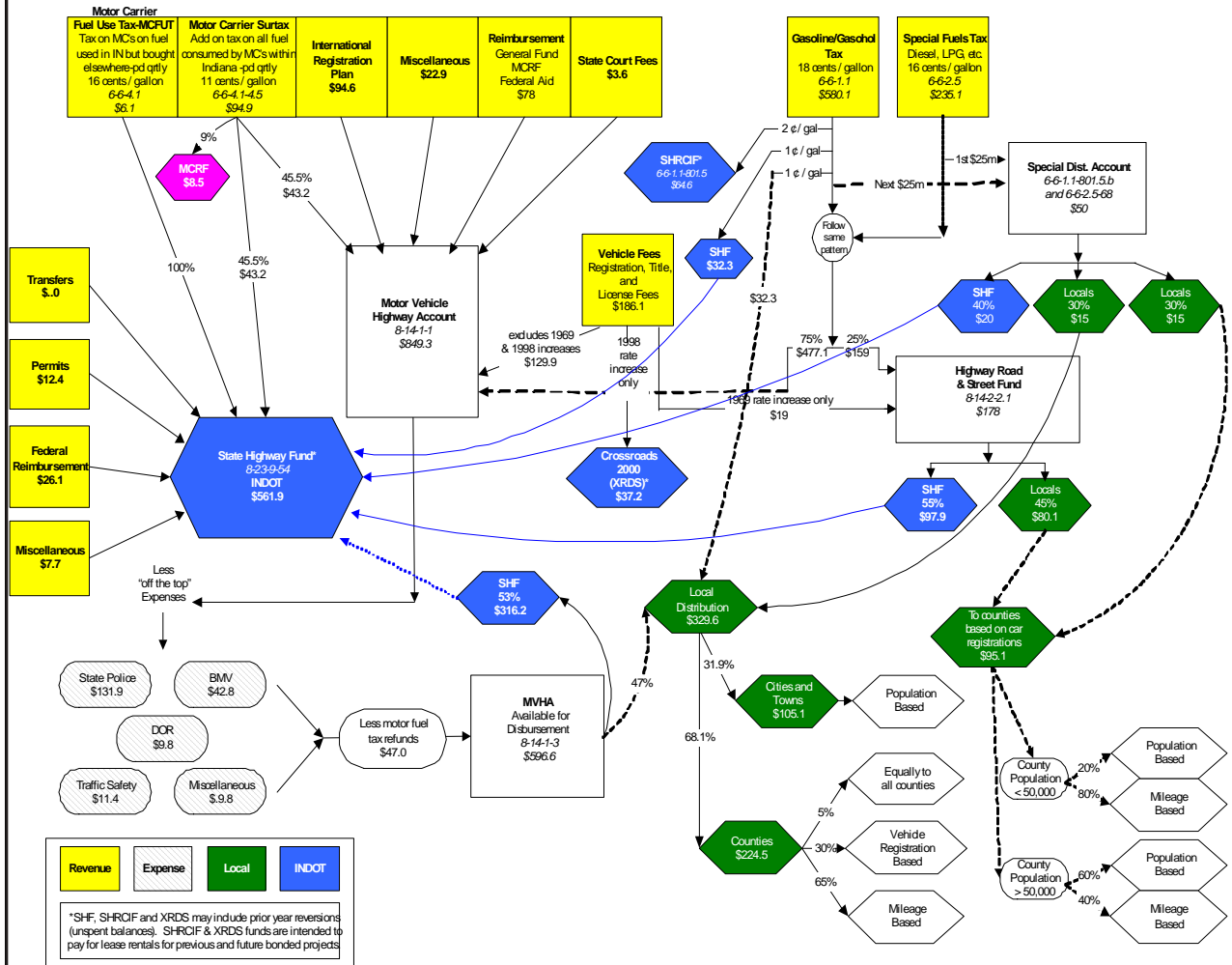
Adjustments to Amount Available for Distribution:

| | |
|--|-------------|
| County Engineer Distribution per IC 8-17-5-8 & 11.1 | (860,671) |
| LTAP Budget per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7) | (906,745) |
| Local Assist. Exp. per IC 8-14-1-3(6), IC 8-23-2-5(6) | 0 |
| Covered Bridge Distribution per IC 8-14-1-10 | (100,000) |
| Access Road Construction per IC 8-23-5-7 | (3,099,305) |
| Counties Share of \$.03 Gas Tax Increase IC 6-6-1.1-801.5(c) | 21,948,441 |

| | | |
|---|----------------------|----------------------|
| Cities & Towns Share of \$.03 Gas Tax Increase IC 6-6-1.1-801.5(c) | 10,288,382 | |
| FY05 Undistributed INDOT, County, City and Town Funds Distributed in FY06 | <u>(4,500,000)</u> | |
| Total Adjustments | | 22,770,102 |
| Net Distributions: | | |
| Indiana Department of Transportation | 316,217,254 | |
| Counties | 209,287,281 | |
| Cities and Towns | <u>98,501,895</u> | |
| Net Amount Distributed | \$624,006,431 | \$624,006,431 |

The following flowchart is used with permission from INDOT.

Effective January 1, 2003 (all \$ in Millions)
Revenue for FY 05



Prepared by INDOT Budget Fiscal Management Division. Federal funds and local option taxes not included.

**SOURCES OF
PRIMARY HIGHWAY SYSTEM - SPECIAL ACCOUNT (STATE SHARE - 55%)**

| Sources | FY 2001 | FY 2002 | FY 2003 | FY 2004 | FY 2005 | Acct. # |
|------------------|-------------------|----------------|-------------------|-------------------|-------------------|--------------------|
| Motor Fuel Taxes | \$60,287,590 | \$58,483,163 | \$57,063,678 | \$59,009,299 | \$58,695,369 | 6250-109400-404000 |
| Special Fuel Tax | 22,179,020 | 25,017,216 | 26,569,974 | 27,420,075 | 29,269,480 | 6250-109400-404200 |
| License Fees | <u>10,216,773</u> | <u>155,822</u> | <u>10,393,809</u> | <u>10,495,776</u> | <u>10,521,531</u> | 6250-140100-412100 |
| Total Uses | \$92,683,383 | \$83,656,201 | \$94,027,461 | \$96,925,150 | \$98,486,380 | |

**SOURCES OF
HIGHWAY, ROAD AND STREET FUND (LOCAL SHARE - 45%)**

| Sources | FY 2001 | FY 2002 | FY 2003 | FY 2004 | FY 2005 | Acct. # |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|
| Motor Fuel Taxes | \$49,338,623 | \$47,861,833 | \$46,703,929 | \$48,299,731 | \$48,299,731 | 6250-109400-404400 |
| Special Fuel Tax | 18,146,471 | 20,464,512 | 21,734,673 | 22,434,335 | 23,908,487 | 6250-109400-404300 |
| License Fees | <u>8,359,177</u> | <u>8,309,309</u> | <u>8,504,025</u> | <u>8,587,452</u> | <u>8,608,289</u> | 6250-130100-412100 |
| Total Uses | \$75,844,271 | 76,635,654 | \$76,942,627 | \$79,321,518 | \$80,816,507 | |
| GRAND TOTAL | \$168,527,654 | \$170,291,855 | \$170,970,088 | \$176,246,668 | \$179,302,887 | |

FISCAL YEAR 2006 BUDGET

BUDGET FOR FY 2006

| Function | General Fund | Dedicated Fund | Federal Fund | Local Fund | Total |
|---------------------------|-------------------|------------------|-------------------|------------|-------------------|
| GENERAL GOVERNMENT | | | | | |
| Legislative | \$35,990,737 | | | | \$35,990,737 |
| Judicial | 120,182,827 | 23,344,600 | 372,450 | | 143,899,877 |
| Executive | 21,364,505 | 6,743,109 | 2,651,197 | | 30,758,811 |
| Financial Management | 112,519,314 | 40,812,519 | | | 153,331,833 |
| Tax Administration | 59,759,847 | 38,895,557 | | | 98,655,404 |
| Administration | 26,905,783 | 3,401,302 | | | 30,307,085 |
| Other | <u>3,337,359</u> | <u>96,120</u> | <u>20,207,589</u> | | <u>23,641,068</u> |
| Total Operating | 380,060,372 | 113,293,207 | 23,231,236 | | 516,584,815 |
| Total Construction | <u>88,960,951</u> | <u>8,180,244</u> | | | <u>97,141,195</u> |
| Total General Government | \$469,021,323 | \$121,473,451 | \$23,231,236 | | \$613,726,010 |

BUDGET FOR FY 2006

| Function | General Fund | Dedicated Fund | Federal Fund | Local Fund | Total |
|----------------------------|-------------------|--------------------|-------------------|------------|--------------------|
| PUBLIC SAFETY | | | | | |
| Correction Administration | \$144,033,967 | \$11,377,509 | \$468,310 | | \$155,879,786 |
| Dept. of Corr. Ombudsman | 149,090 | | | | 149,090 |
| Correctional Facilities | 479,637,678 | 51,261,588 | | | 530,899,266 |
| State Police | 47,341,140 | 92,357,308 | 6,206,193 | | 145,904,641 |
| Adjutant General | 13,843,493 | 0 | 9,299,801 | | 23,143,294 |
| Criminal Justice Institute | 4,393,722 | 16,326,735 | 39,835,823 | 114,446 | 60,670,726 |
| Dept. of Gaming Research | 246,177 | | | | 246,177 |
| Law Enforcement Training | 1,622,820 | 2,803,013 | | | 4,425,833 |
| Coroner's Training Board | | 515,429 | | | 515,429 |
| Regulatory and Licensing | <u>26,535,718</u> | <u>199,833,370</u> | <u>47,519,069</u> | <u></u> | <u>273,888,157</u> |
| Total Operating | 717,803,805 | 374,474,952 | 103,329,196 | 114,446 | 1,195,722,399 |
| Total Construction | <u>53,184,333</u> | <u>22,919,413</u> | <u></u> | <u></u> | <u>76,103,746</u> |
| Total Public Safety | \$770,988,138 | \$397,394,365 | \$103,329,196 | \$114,446 | \$1,271,826,145 |

BUDGET FOR FY 2006

| Function | General Fund | Dedicated Fund | Federal Fund | Local Fund | Total |
|---------------------------------------|-------------------|------------------|--------------|------------|-------------------|
| CONSERVATION & ENVIRONMENT | | | | | |
| Natural Resources | \$50,031,385 | \$69,226,717 | \$11,338,919 | | \$130,597,021 |
| Other Natural Resources | 2,549,500 | | | | 2,549,500 |
| Environmental Management | 32,422,454 | 76,768,711 | 42,282,695 | | 151,473,860 |
| Other Environmental Mgmt. | <u>314,293</u> | <u></u> | <u></u> | | <u>314,293</u> |
| Total Operating | 85,317,632 | 145,995,428 | 53,621,614 | | 284,934,674 |
| Total Construction | <u>37,355,276</u> | <u>1,781,250</u> | <u></u> | | <u>39,136,526</u> |
| Total Conservation & Environ. | \$122,672,908 | \$147,776,678 | \$53,621,614 | | \$324,071,200 |

BUDGET FOR FY 2006

| Function | General Fund | Dedicated Fund | Federal Fund | Local Fund | Total |
|---|--------------|----------------|---------------|------------|---------------|
| ECONOMIC DEVELOPMENT | | | | | |
| Agriculture Totals | \$1,926,736 | \$6,818,750 | | | \$8,745,486 |
| Lt. Governor Totals | 6,269,364 | 5,348,110 | 37,844,653 | | 49,462,127 |
| Economic Develp. Corp. | 8,000,570 | 497,793 | | | 8,498,363 |
| Economic Development Funds | 17,710,679 | 42,000,000 | | | 59,710,679 |
| Econ. Develp. Organizations | 4,771,250 | | | | 4,771,250 |
| Workforce Develp. Admin. | 1,266,846 | 124,188 | 70,988,223 | | 72,379,257 |
| Employment Services | | | 454,758,000 | | |
| Vocational and Technical Education Totals | | | 95,100,188 | | |
| Economic Development Budget Agency | | | | | |
| I-Light Fiber Optic System | 1,000,000 | | | | 1,000,000 |
| Total Operating | 40,945,445 | 54,788,841 | 658,691,064 | | 754,425,350 |
| Total Construction | 0 | 0 | 0 | | 0 |
| Total Economic Development | \$40,945,445 | \$54,788,841 | \$658,691,064 | | \$754,425,350 |

BUDGET FOR FY 2006

| Function | General Fund | Dedicated Fund | Federal Fund | Local Fund | Total |
|------------------------------|--------------------|------------------------|----------------------|------------------|------------------------|
| TRANSPORTATION | | | | | |
| Department of Transportation | | \$747,753 | | | \$747,753 |
| Intermodal Operations | | 45,513,539 | 10,225,027 | 650,000 | 56,388,566 |
| Highway Operations | | 667,423,748 | 471,000,000 | | 1,138,423,748 |
| Local Distributions | | <u>433,545,200</u> | <u>140,000,000</u> | | <u>573,545,200</u> |
| Total Operating | <u>0</u> | <u>1,147,230,240</u> | <u>621,225,027</u> | <u>650,000</u> | <u>1,769,105,267</u> |
| Total Construction | <u>1,800,000</u> | | | | <u>1,800,000</u> |
| Total Transportation | <u>\$1,800,000</u> | <u>\$1,147,230,240</u> | <u>\$621,225,027</u> | <u>\$650,000</u> | <u>\$1,770,905,267</u> |

BUDGET FOR FY 2006

| Function | General Fund | Dedicated Fund | Federal Fund | Local Fund | Total |
|---|-------------------|------------------|-----------------|--------------|-------------------|
| HEALTH, FAMILY & SOCIAL SERVICES & VETERANS' AFFAIRS | | | | | |
| Mental Health/Addiction | \$250,471,632 | \$18,907,321 | \$102,144,658 | | \$371,523,611 |
| Division of Family Resources | 155,894,279 | 1,100,000 | 569,899,885 | | 726,894,164 |
| Public Health | 44,604,838 | 77,972,926 | 206,722,561 | 6,553,728 | 335,854,053 |
| Family/ Social Services Admin. | 16,605,100 | | 15,595,551 | | 32,200,651 |
| Ofc of Medicaid Pol & Plan | 1,455,253,790 | 108,535,718 | 3,263,274,215 | 27,000,000 | 4,854,063,723 |
| Family and Children Services | 126,450,664 | 9,955,423 | 176,740,889 | | 313,146,976 |
| Aging & Rehabilitative Services | 211,097,467 | 29,347,905 | 128,322,851 | 267,698 | 369,035,921 |
| Other Health | 29,995,407 | 18,858,441 | 376,227 | | 49,230,075 |
| Ind Protection and Advocacy Services | | | 2,376,965 | | 2,376,965 |
| Gov. Council for Develp. Disabilities | | | 1,523,788 | | 1,523,788 |
| Veterans' Affairs | <u>973,881</u> | <u>46,650</u> | | | <u>1,020,531</u> |
| Total Operating | 2,291,347,058 | 264,724,384 | 4,466,977,590 | 33,821,426 | 7,056,870,458 |
| Total Construction | <u>13,977,985</u> | <u>2,545,000</u> | | | <u>16,522,985</u> |
| Total Health, FSS/Vet Affairs | \$2,305,325,043 | \$267,269,384 | \$4,466,977,590 | \$33,821,426 | \$7,073,393,443 |

BUDGET FOR FY 2006

| Function | General Fund | Dedicated Fund | Federal Fund | Local Fund | Total |
|----------------------------|-----------------|----------------|--------------|------------|-----------------|
| HIGHER EDUCATION | | | | | |
| Indiana University | \$522,036,814 | \$2,716,761 | \$875,119 | | 525,628,694 |
| Purdue University | 358,134,870 | 5,586,109 | 69,215 | | 363,790,194 |
| Indiana State University | 82,749,259 | | | | 82,749,259 |
| Univ. of Southern Indiana | 40,571,203 | 674,751 | | | 41,245,954 |
| Ball State University | 136,371,676 | 20,000 | | | 136,391,676 |
| Vincennes University | 39,880,650 | | | | 39,880,650 |
| IVTC | 150,344,707 | | | | 150,344,707 |
| IN Higher Ed Telecomm | 5,836,610 | | | | 5,836,610 |
| Medical Education Board | 2,249,791 | | | | 2,249,791 |
| Comm. for Higher Education | 1,978,533 | 70,000 | 1,259,486 | | 3,308,019 |
| Budget Agency | 3,243,191 | 395,973 | | | 3,639,164 |
| A.D.D.L. Lease Payments | 2,889,240 | | | | 2,889,240 |
| Student Assistance Comm. | 197,231,326 | 8,500 | 1,202,838 | | 198,442,664 |
| Total Operating | 1,543,517,870 | 9,472,094 | 3,406,658 | | 1,556,396,622 |
| Total Construction | 30,571,437 | | | | 30,571,437 |
| Total Higher Education | \$1,574,089,307 | \$9,472,094 | \$3,406,658 | | \$1,586,968,059 |

BUDGET FOR FY 2006

| Function | General Fund | Dedicated Fund | Federal Fund | Local Fund | Total |
|--|--------------------|----------------------|------------------|----------------|----------------------|
| EDUCATION K-12 | | | | | |
| Elementary/Secondary Educ. | \$2,895,316,832 | \$1,667,052,309 | \$748,408,685 | \$34,632,645 | \$5,345,410,471 |
| Other Education | <u>11,855,306</u> | <u>7,428,447</u> | <u>3,975,791</u> | | <u>23,259,544</u> |
| Total Education | 2,907,172,138 | 1,674,480,756 | 752,384,476 | 34,632,645 | 5,368,670,015 |
| Total Education (K-12 + Higher Ed.) | \$4,481,261,445 | \$1,683,952,850 | \$755,791,134 | \$34,632,645 | \$6,955,638,074 |
| MISCELLANEOUS | | | | | |
| Distributions | <u>14,741,968</u> | <u>2,609,303,096</u> | | <u>493,970</u> | <u>2,624,539,034</u> |
| Total Miscellaneous | \$14,741,968 | \$2,609,303,096 | | \$493,970 | \$2,624,539,034 |
| STATE TOTALS | | | | | |
| Total Operating | \$7,980,906,288 | \$6,393,762,998 | \$6,682,866,861 | \$69,712,487 | \$21,127,248,634 |
| Total Construction | <u>225,849,982</u> | <u>35,425,907</u> | | | <u>261,275,889</u> |
| GRAND TOTAL | \$8,206,756,270 | \$6,429,188,905 | \$6,682,866,861 | \$69,712,487 | \$21,388,524,523 |

FUND STATEMENTS

**GENERAL FUND and PROPERTY TAX RELIEF FUND
COMBINED STATEMENT OF
ACTUAL UNAPPROPRIATED RESERVE
(Millions of Dollars)**

FY 2005**Resources:**

| | |
|---------------------------|-----|
| Working Balance at 7/1/03 | 0.2 |
|---------------------------|-----|

Current Year Resources:

| | |
|-------------------------------------|--------------------------|
| Forecast Revenue | 11,436.4 |
| DSH | 52.0 |
| Enrolled Acts - 2005 | -- |
| Transfer from Dedicated Funds | 245.4 |
| Transfer From (To) Rainy Day Fund | <u>(87.2)</u> |
| Total Current Year Resources | <u>\$11,646.6</u> |

| | |
|--------------------------------|------------------------|
| <u>Total Resources:</u> | <u>11,646.8</u> |
|--------------------------------|------------------------|

Uses: Appropriations, Expenditures, and Reversions:**Appropriations:**

| | |
|-------------------------------|--------------------------|
| Budgeted Appropriations | \$ 11,522.0 |
| Adjustments to Appropriations | (4.1) |
| Medicaid Shortfall | 117.0 |
| Teachers' Retirement Fund | 190.0 |
| Tuition Support Deficiency | <u>20.0</u> |
| Total Appropriations | <u>\$11,844.9</u> |

Other Expenditures and Transfers:

| | |
|---|--------------------------|
| PTRC and Homestead Credit Adjustments | (101.0) |
| Judgments and Settlements | <u>6.1</u> |
| Total Appropriations and Expenditures: | <u>\$11,750.0</u> |

| | |
|-------------|---------|
| Reversions: | (222.0) |
|-------------|---------|

| | |
|-------------------------------|--------------------------|
| <u>Total Net Uses:</u> | <u>\$11,528.0</u> |
|-------------------------------|--------------------------|

| | |
|--|---------------------|
| General Fund Reserve Balance at 6/30/05 | <u>118.8</u> |
|--|---------------------|

Reserved Balances:

| | |
|---|-----------------------|
| Medicaid Reserve | 24.0 |
| Tuition Reserve | 290.5 |
| Rainy Day Fund | <u>316.5</u> |
| Total Combined Balances | <u><u>\$749.8</u></u> |
| Payment Delay Liability | (726.8) |
| Combined Balance as a Percent of Operating Revenue | 6.5% |

Totals may not add due to rounding.

**STATEMENT OF UNAPPROPRIATED RESERVE
STATE GENERAL FUND
FY 2005
(Millions of Dollars)**

| | <u>FY 2005</u> |
|--|-------------------------|
| Resources: | |
| Working Balance at 7/1/04 | 0.2 |
| Current Year Resources: | |
| Forecast Revenue | \$7,755.2 |
| DSH | 52.0 |
| Enrolled Acts - 2005 | -- |
| Transfer from Dedicated Fund Balances | 245.4 |
| Transfer from (to) Rainy Day Fund | <u>(87.2)</u> |
| Total Current Year Resources | \$7,965.4 |
| Total Resources: | <u>\$7,965.6</u> |
| Uses: Appropriations, Expenditures, and Reversions: | |
| Appropriations | |
| Budgeted Appropriations: | 7,689.4 |
| Adjustments to Appropriations | (4.1) |
| Medicaid Shortfall | 117.0 |
| Teachers' Retirement Fund | 190.0 |
| Tuition Support Deficiency | <u>11.2</u> |
| Total Appropriations | \$8,003.5 |
| Other Expenditures and Transfers: | |
| Property Tax Replacement Fund Transfer | 59.2 |
| Judgments and Settlements | <u>6.1</u> |
| Total Appropriations and Expenditures: | \$8,068.8 |
| Reversions: | (222.0) |
| Total Net Uses: | <u>\$7,846.8</u> |
| Working Balance at 6/30/05 | <u>\$118.8</u> |

Totals may not add due to rounding.

SOURCES AND USES
PROPERTY TAX REPLACEMENT FUND
(Millions)

| <u>SOURCES</u> | <u>FY 2005</u> |
|--|-------------------------|
| Revenue | |
| Total Forecast Revenue | \$3,681.2 |
| Enrolled Acts - 2005 | <u>0.0</u> |
| Total Revenue | 3,681.2 |
| Transfers | |
| General Fund Transfer | <u>59.2</u> |
| Total Transfers | 59.2 |
| TOTAL SOURCES | 3,740.4 |
| <u>USES</u> | |
| Tuition Support Appropriation | 1,624.0 |
| Tuition Support Deficiency | 8.8 |
| Property Tax Replacement Distribution | 2,048.5 |
| PTRC and Homestead Credit Adjustments | (101.0) |
| Transfer to Build Indiana Fund | 113.9 |
| Gaming Admission Tax Hold Harmless Dist. | <u>46.2</u> |
| TOTAL USES | <u>\$3,740.4</u> |
| Ending Balance at June 30 | -- |

Totals may not add due to rounding.

**COUNTER-CYCLICAL REVENUE
AND
ECONOMIC STABILIZATION FUND BALANCE
IC 4-10-18
Fiscal Year 2005
(Millions of Dollars)**

| | <u>FY 2005</u> |
|---|----------------------------|
| <u>Resources:</u> | |
| Fund Balance 7/1/04 ¹ | \$ 214.5 |
| Interest Earned FY 2005 | 4.7 |
| Repayment of Loans ² | 10.1 |
| Transfer from GF | <u>87.2</u> |
| Total Resources: | <u><u>316.5</u></u> |
| <u>Uses:</u> | |
| Transfer Excess Balance to PTRF | <u>0.0</u> |
| Fund Balance at June 30 | 316.5 |
| Maximum Fund Balance³ | <u><u>546.5</u></u> |

Totals may not add due to rounding.

Footnotes

¹Adjusted for loans outstanding at June 30, 2004.

²Loans outstanding at June 30, 2005 - \$17.6 M.

| | |
|--------------------------------|------------|
| Duneland School Corporation | \$6.5 |
| City of East Chicago | 5.1 |
| School City of East Chicago | 2.7 |
| Porter County | 1.7 |
| East Chicago Public Library | 0.5 |
| Town of Burns Harbor | 0.4 |
| Beech Grove School Corporation | 0.4 |
| City of Beech Grove | <u>0.3</u> |
| | \$17.6 |

³The maximum allowable fund balance equals 7% of fiscal year General Fund (excluding PTRF) revenues.

BUILD INDIANA FUND
Fiscal Year 2005
(Millions)

Resources:

| | |
|--------------------------|------------|
| Fund balance at 7/1/04 | \$ 6.3 |
| Lottery Surplus Account* | 129.7 |
| Riverboat Wagering Tax | 113.9 |
| Pari-mutuel Tax | 2.3 |
| Charity Gaming Surplus | 4.0 |
| Interest | <u>0.0</u> |

| | |
|-----------------|-----|
| Loan Repayments | 0.2 |
|-----------------|-----|

| | |
|------------------|-----------------------|
| Total Resources: | <u><u>\$256.5</u></u> |
|------------------|-----------------------|

Distributions:

| | |
|--|---------|
| Motor Vehicle Excise Tax Replacement Acct. | \$236.2 |
| Technology/Other | 9.8 |

| | |
|------------|------------------------|
| Total Uses | <u><u>\$ 246.0</u></u> |
|------------|------------------------|

| | |
|--------------------|-----------------------|
| Balance at 6/30/05 | <u><u>\$ 10.5</u></u> |
|--------------------|-----------------------|

NOTE: Resources do not sum exactly to Total Resources due to rounding.

*Lottery surplus net of \$30M distribution to the Teachers' Retirement Fund and \$30M distribution to the Pension Relief Fund.